

Country Overview	
Describe the country context regarding agriculture and forestry. Elements that may be taken into account include geographical features, land tenure, governance of forestry and agriculture, role of agriculture and forestry on GDP, main agricultural commodities, presence of Indigenous Peoples, etc. Other topics relevant to the country can also be included.	
Scope of the risk assessment: Commodity & Geographical Scope	
Topic	Description
Geographical scope (country/countries)	Ukraine
Geographical scope (subnational)	Ukraine
Commodities Impacted (from EUDR Annex 1/FSC Product Classification [FSC-STD-40-004a])	Wood and wood products 4401 Fuel wood, 4402 Wood charcoal 4403 Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared
Indicator Coverage	All Indicators
Specific Indicators (if applicable)	N/A
Short Summary (approximately 150 words)	
Out of the 60.35 million hectares of Ukraine's territory, 9.69 million hectares (15.9%) are covered by forests. Most of the country's territory is under government control. Around 1 million hectares of forests are in occupied or conflict zones, 690,000 hectares are contaminated by explosive objects. Most of Ukraine's forests are state-owned (87%), with 13% in communal ownership. The main tree species are Scots pine, English oak and European beech. As part of the forestry reforms, the largest forest user, State	
Full Description	
The total area of Ukraine within its internationally recognised borders is 60354.8 thousand hectares. The country is a low-forest country with 15.9% of its territory covered by forests. According to FAO (2020), the total area of forests in Ukraine is 9.69 million hectares, of which 4.848 million hectares are planted forests and 4.842 million hectares are naturally regenerated forests (R44). A remote sensing study estimates the forested area in Ukraine to be 11.2 million hectares (R124). The research has identified 1.7 million hectares of naturally forested land using remote sensing methods (R180). The process of confirming their existence and studying the possibility of changing their legal primary status to forestry land is underway. Forest cover varies by climatic zone: the highest is in Polissia (26.8%) and the Carpathians (42%), and the lowest is in the Steppe zone (5%) (R134). The vast majority of forests are in state ownership (87%), up to 13% in communal ownership, and less than 0.1% in private ownership (R178).	

The vast majority of forests are in state ownership (87%), up to 13% in communal ownership, and less than 0.1% in private ownership (R178).

Ukraine's forests consist of more than 30 tree species (R178). The main forest-forming species are:

Scots pine (33%)

English oak (24%)

European beech (7%)

Norway spruce (8%)

Silver birch (6%)

Black alder (6%)

Geopolitical scale and types of sources

Due to the ongoing hostilities, the lack of clearly defined geographical boundaries of the occupied and mined territories, and the limited availability of geospatial data, it is currently not feasible to divide Ukraine into stable subnational geopolitical zones. Therefore, the whole country is assessed as a single geopolitical zone with four source types: 1. Government-Controlled Territory of Ukraine (excluding 2 and 3); 2. Forests contaminated with radioactive substances; 3. Forests contaminated with explosive objects; 4. Temporarily occupied territories.

The majority of Ukraine's territory (approximately 70%) belongs to the source type 1 (Government-Controlled Territory of Ukraine (excluding 2 and 3) (E17, E18), for which both negligible and non-negligible risk levels have been established, which can be mitigated by relevant proposed measures. Forests contaminated with radioactive substances (L59) as a result of the Chornobyl accident (R128) (about 1.1 million hectares) are classified as source type 2, for which specific risks related to the health and safety of workers, as well as the potential for harvesting radionuclide-contaminated wood have been identified. Several measures have been proposed to address them.

About 690,000 hectares of forests are contaminated or likely to be contaminated with explosive ordnance (R134, R258), or located in the area of active hostilities (L94) which poses a significant threat to the life and health of workers. These areas are considered as source type 3 - Forests contaminated with explosive objects. Management activities in such areas are prohibited until obtaining a demining certificate (L49). Non-negligible risks have been identified for this source type and it is recommended to exclude it from the sources of supply. The Register of territories contaminated or likely to be contaminated with explosive ordnance is under development (L147). The territory affected by hostilities may be excluded from the register based on the survey results. Such territories excluded from the register should be classified as source type 1.

Approximately 1 million hectares of forests are located in the territories temporarily occupied by the Russian Federation (L94). These areas are classified as source type 4 - Temporarily occupied territories. Some forests have been destroyed or illegally logged (R51). An information system is maintained to list the territories where hostilities are (were) conducted or temporarily occupied by the Russian Federation, which reflects the status of the territories and changes (L188).

Given the fact that the circumstances regarding military operations are constantly changing, a non-negligible risk under indicator 26 (conflict wood) has been identified for all source types, and to mitigate the risk, it is recommended to confirm that the supplier is not located in the temporarily occupied territory or areas contaminated by explosive objects.

Forest management:

The Ministry of Environmental Protection and Natural Resources is responsible for formulating and implementing state policy in the field of forestry and hunting;

The State Forest Resources Agency of Ukraine is a central executive body, whose activities are directed and coordinated by the Cabinet of Ministers of Ukraine through the Minister of Environmental Protection and Natural Resources and which implements the state policy in the field of forestry and hunting.

The State Ecological Inspectorate is responsible for implementing the state policy on state supervision (control) on environmental protection, rational use, reproduction and protection of natural resources, including forest resources.

State forests are provided for permanent use to state-owned enterprises under the coordination of various ministries and departments, while communal forests are provided for permanent use to communal forestry enterprises. Forestry is conducted in accordance with the Forest Management Plan (L22). Forests are classified into four categories based on their primary functions: environmental, recreational, protective, and operational. The management regime is determined by the forest areas belonging to the respective categories.

Regardless of the functional purpose, forest land in Ukraine can also be provided for temporary use for recreation, tourism, sports, education, scientific research or hunting for up to 49 years, with different types of payment (R244).

In 2022, as part of the forestry sector reform the State Specialised Economic Enterprise "Forests of Ukraine" (subordinated to the State Forest Resources Agency) was established on the basis of state forestry enterprises managed by the State Forest Resources Agency. The SFE "Forests of Ukraine" currently is the largest forest user in Ukraine managing 6.6 million hectares of forests. On the ground, forests are managed by regional forest offices and branches (R155). It is difficult to assess the effectiveness of the reorganisation due to the martial law.

Forest certification

As of 2024, there are two voluntary forest certification schemes in Ukraine: FSC and PEFC. The FSC scheme has certified 4.76 million hectares of forests (R56), and the PEFC scheme has certified 202.7 thousand hectares of forests (R133). The national FSC forest management standard was updated (FSC-STD-UKR-01.1-2024) concerning forests contaminated with explosive objects. The FSC supply chain certification is in place, with 432 companies certified (R56).

Economic aspects

The share of the forestry sector (including woodworking and furniture production) in Ukraine's GDP is about 1.1-1.2%. However, in some areas, especially in the Carpathians and Polissia, forestry and the forest industry are the main source of income for many local communities.

The hostilities have had a negative impact on both logging and exports of timber and wood products. In 2023, compared to pre-war 2021, logging volumes decreased by 10.8% (from 17.6 million m³ to 15.7 million m³) (R225), due to the restriction of the area of forests available for logging due to hostilities and the occupation of part of the territory, the volume of roundwood sales decreased from 15.4 million m³ to 14.7 million m³. m³ to 14.2 million m³, and the volume of exports of wood and wood products fell by 21.7% (from 4.6 million tonnes to 3.6 million tonnes) (R171).

Illegal logging and the grey timber market remain among the main risks.

International Trade and Market Dynamics

Ukraine primarily exports wood products from the following categories: 4407; 4408; 4401;4418;4415, and other wood products (R171).

According to the Ukrainian Wood Processing Enterprises Association, wood processing output fell by 35-55% in 2023, depending on the type of wood product. Since 24 February 2022, many wood processing enterprises in Chernihiv, Sumy, Zhytomyr, Kharkiv, Mykolaiv, and Zaporizhzhia regions ceased operations due to hostilities. Some businesses relocated, while others resumed partial production after de-occupation. Another issue has been the reduction or halting of production due to mobilisation and volunteer efforts, which remains relevant across all regions (R160).

The wood processing industry's inability to operate in certain regions since 2022 resulted in a significant loss of international market share (R160). The lack of access to maritime transport and the sharp rise in logistics costs worsened the situation. Additionally, border blockages with Poland in 2023 led to substantial losses and a reduction in wood product buyers.

Frequent power outages destabilised processing operations, increased production costs, and, alongside mobilisation and a decline in domestic demand for processed wood, exacerbated the challenges for the sector.

Corruption.

Ukraine is among the countries with a high level of corruption perception (Corruption Perception Index - 36) (R218). According to the World Bank's Worldwide Governance Indicators, Ukraine also exhibits low governance indicators across several dimensions. Specifically, Ukraine ranks 33.02 out of 100 on government effectiveness, 40.57 out of 100 on quality of governance, 18.87 out of 100 on rule

of law, and 29.25 out of 100 on control of corruption (R245). Despite some improvements, there is a non-negligible risk for all indicators in the corruption category.

Legal aspects.

Currently, forestry legislation in Ukraine is relatively intricate. The sector is regulated by 52 special legislative acts, with the central act being the Forest Code of Ukraine (R251). There are instances where the legislation is ambiguous or in conflict with other legislation, which introduces an element of risk.

Over the past seven years, Ukrainian legislation has changed in the context of bringing it in line with European standards (EU *acquis*), in particular in terms of environmental protection, anti-corruption measures, gender equality, labour protection and customs legislation. The introduction of martial law in 2022 led to amendments to several laws, particularly those pertaining to the rights and obligations of citizens, enterprises, and organisations during martial law. State supervision and control measures, as well as state market supervision measures, were limited (L113). Access to cartographic materials and registers was also restricted, significantly impacting compliance with forestry legislation during the war and introducing considerable risks across most indicators.

Despite the war, the regulatory framework is being improved. Reforms are being implemented to reduce corruption and shadow timber turnover in the forestry sector, including

- digitalisation of key production processes (mandatory electronic timber accounting for all forest users; issuance of electronic permits for special use of forest resources (electronic logging ticket) and electronic certificates of timber origin);
- introducing photo recording during the transport of unprocessed timber;
- improving the regulatory framework for logging and forest management planning.

Ukraine has an online system for checking the legality of timber harvesting

(<https://www.ukrforest.com/>). The work done has significantly reduced risks, but they have not been fully addressed.

Cultural aspects

There are no indigenous peoples (R59) or traditional peoples in Ukraine, or separate customary law (R88). However, according to the history of law in Ukraine, it is believed that customary rights have gradually become part of civil rights. These rights are fully enforced by the legal right of general use of forest resources, as set out in the Forest Code of Ukraine, which provides that citizens have the right to freely stay in state and communal forests, as well as with the consent of the owner in privately owned forests, and to collect wild herbs, flowers, berries, nuts, mushrooms, etc. for their consumption without special permission.

Environmental aspects.

As of 1 January 2024, Ukraine has more than 9,000 territories and objects of the nature reserve fund with a total area of more than 4.5 million hectares (R117). The ratio of the actual area of the nature reserve fund to the area of the state (the "reserve indicator") is 6.9%. Forests cover more than 60% of the total area of the nature reserve fund. The Emerald Network includes almost 380 landscapes, the actual area of which as of 12. 2023 is more than 8 million hectares (R23).

Ukraine has a national HCV system developed under the FSC national forest management standard (FSC-STD-UKR-01.1-2024), according to which HCVs 1, 3, 4, and 5 are represented in Ukraine, and HCVs 2 and 6 are not applicable. A non-negligible risk has been identified for all relevant categories of HCVs in Ukraine (except for HCV 2 and 5) due to the current situation in the country (full-scale military aggression by the Russian Federation), priority of national security and defence needs and cases of violations.

Supply chain transparency and traceability

*This section is concerned with the structure of the sector in order to understand in greater detail the **transparency and traceability of wood products through supply chains**. Please provide a long form description (approximately 200-300 words, or more if applicable) describing the general picture of transparency and traceability of supply chain in the country (or countries) listed in the 'Country Overview' tab.*

This description should contain explanations of how the trade and supply chain is typically managed.

Key questions to consider when assessing risks associated with supply chains are whether:

- Supply chain mapping is particularly difficult in the country, either due to lack of transparency and/or frequent information gaps in traceability;
- Cross-border (national, sub-national) trade and transport adds risk that material has been traded illegally. For example, this might include material illegally harvested in one country and imported to the country under assessment, where the legal origin of the material is not verified or evaluated;
- Entities exist (and are a common in the sector) which frequently inhibit transparency and traceability of the products through supply chains. Examples include some forms of auctions, spot markets, etc.;
- There is an elevated occurrence of false declarations of origin and/or species;
- There is an elevated occurrence of falsification of documentation within the sector; and/or.
- Trade and administrative practices are inhibiting the availability of information on the traceability of products

Ukraine's timber industry comprises the logging, woodworking, forest chemical, and pulp and paper industries. The main actors in the supply chain of wood and wood products are forest users, logging contractors, and processors (R251). Forest users are mostly represented by state-owned enterprises while logging and processing companies are mostly owned by the private sector. Wood and wood products are sold both domestically and internationally. The raw materials are used in the production of veneer, plywood, lumber, boards, profiled products, charcoal, pellets, and other products (R64).

In addition to domestically harvested timber, Ukraine's timber supply chain may include imported raw materials. The import of timber and timber products is regulated by national legislation (L15) and subject to customs control. Importers must provide the required documentation, including customs declarations, and shipping documents, to ensure the legal and traceable sourcing of materials. Starting from 2021, trade in wood (timber) on the domestic market should take place exclusively on licensed commodity exchanges (L58). The sale of unprocessed timber through an exchange is confirmed by an auction certificate, which certifies the conclusion of a Timber Sale Contract.

To increase the supply chain transparency and traceability from the logging site to the consumer and to monitor domestic consumption, Ukraine has introduced mandatory electronic timber accounting for all permanent forest users. The Electronic Timber Accounting system provides for the maintenance of a register of all operations related to the harvesting, transportation and sale of timber. This includes information on the volume of timber harvested, tree species, harvesting and loading locations, as well as data on buyers, carriers and sellers. The public version of the Electronic Timber Accounting service on the official website of the State Enterprise "Forestry Information and Analytical Centre" of the State Forest Resources Agency of Ukraine (<https://open.ukrforest.com/>) allows tracking electronic Logging tickets, individual assortments of roundwood (by tags), TTN-wood, Certificates of timber origin. Photo recording of raw timber was introduced. European standards are used for the classification of round timber (DSTU EN 1316-1:2019 (EN 1316-1:2012, IDT); DSTU EN 1927-1:2019 (EN 1927-1:2008, IDT); DSTU EN 1927-2:2019 (EN 1927-2:2008; AC:2009, IDT) (categories A, B, C, D). For the customs clearance of goods in Ukraine, the Ukrainian Classification of Goods for Foreign Economic Activity 22 (UCG FEA) classification is used, which corresponds to the international Harmonised System (HS-2022).

Forest Resources Agency of Ukraine (<https://open.ukrforest.com/>) allows tracking electronic Logging tickets, individual assortments of roundwood (by tags), TTN-wood, Certificates of timber origin. Photo recording of raw timber was introduced.

European standards are used for the classification of round timber (DSTU EN 1316-1:2019 (EN 1316-1:2012, IDT); DSTU EN 1927-1:2019 (EN 1927-1:2008, IDT); DSTU EN 1927-2:2019 (EN 1927-2:2008; AC:2009, IDT) (categories A, B, C, D). For the customs clearance of goods in Ukraine, the Ukrainian Classification of Goods for Foreign Economic Activity 22 (UCG FEA) classification is used, which corresponds to the international Harmonised System (HS-2022).

The national legislation (L51) prohibits the export of unprocessed timber/raw timber (HS code 4403) (banned for 10 years from 1 November 2015, and pine from 1 January 2017). There is a ban on the export of timber (HS code 4407) from the following valuable tree species: locusts (*Robinia* spp.), wild service tree (*Sorbus torminalis*), sour cherry (*Cerasus* spp.), pear (*Pyrus* spp.), walnut (*Juglans* spp.), chestnut (*Castanea* spp.), yew (*Taxus baccata*), sweet cherry (*Cerasus avium*), sycamore (*Acer pseudoplatanus*) and juniper (*Juniperus* spp.), and the harvesting of species listed in the Red Data Book of Ukraine is prohibited.

To export timber products, a package of supporting documents is required, which, in addition to a foreign economic contract, customs cargo declaration, and international shipping documents (invoice, etc.), must include a Certificate of timber origin. The introduction of the electronic issuance of the Certificate of timber origin has reduced the risk of corruption and improved traceability. To sell products made from wood from radiation-contaminated forests, it is necessary to have a Radiological Certificate.

In 2015-2021, there was moderate growth in the markets for products with a high share of added value (R92). Most of the processed timber was traditionally exported to the EU and Asia (R171). As a result of the full-scale invasion of the Russian Federation, exports of wood products fell by 52.9% compared to 2021, with a significant decrease in wood exports to Asian countries due to the blockade of maritime transport in the Black Sea. Imports fell by 75.3% compared to 2021 (R171). In 2022, the number of enterprises in logging, woodworking, furniture, and paper production decreased by 9.3%, 14.0%, 12.9%, and 15.1%, respectively (R256).

Road transport remains the main mode of international transport. During the period of the moratorium on the export of unprocessed timber, mainly fuelwood (HS code 4401) is transported by rail.

Depending on the location of the buyer, the terms of delivery are based on national and international transportation rules and are individually negotiated in the contract between the companies and consumers. Products can be delivered to consumers with or without intermediate storage and transshipment. When selling abroad, FCA (free carriage of goods) and DAP (free delivery of goods) terms are used. When selling products, shipping documents are generated for each batch of products. The introduction of EUTR and then EUDR has had an impact on export operations in the Ukrainian timber market, namely, EU importers require additional verification and confirmation of supply chains (R38-R40).

Ukraine is actively integrating into international tax law and global processes of information exchange for tax purposes, which affects participants in foreign economic activity, in particular, controlled transactions (L158).

Although the timber market in Ukraine has sufficient tools to control the supply chain, the analysis of court cases and the results of investigations indicate cases of overstated sawn timber yields, duplication of TTN-wood for several batches of timber, and incorrect classification of products under the UCG FEA. There is also a risk of exports of products made from timber prohibited for export, as well as cross-border trade in timber originating in Russia and Belarus, which may enter Ukraine through third countries. The risk of unprocessed timber being traded through direct contracts rather than commodity exchanges was identified.

Supply Chain

Key documents for supply chain mapping and verification of entities	
Short reference name	Is the document relevant to verify trade links or entities in the supply chain?
Logging ticket	Yes
Waybill (TTN-wood)	Yes
Certificate of timber origin	Yes
Timber Sale Contract	Yes
Radiological Certificate	Yes
Invoice	Yes

Geopolitical Scale

#	Name of the geopolitical scale <i>List the geopolitical scales applicable to the country (.e.g each region/department/district/state)</i>	Forest Type	Differences in legislation compared to national level	Other Characteristics/Comments	Geographical data
1	Ukraine	Coniferous and deciduous forests of the temperate climate	n/a	The Russian invasion, starting on 24 February 2022, shapes the national risk assessment. Due to ongoing hostilities, undefined boundaries for occupied and mined areas, and limited geospatial data, Ukraine is assessed as a single geopolitical unit. The four source types are: 1) Government-Controlled Territory (excluding 2 and 3), 2) Forests Contaminated with Radioactive Substances, 3) Forests Contaminated with Explosive Objects, 4) Temporarily Occupied Territories. Risks from forests in occupied areas and those contaminated with explosives are non-negligible and unmitigable, while risks for other source types may vary, with mitigation measures applied as needed.	UA
2					
3					

Name of Source type	Description	and Classificatio	Type of Forest	Ownership Type	Management Regime	Related License/Permits	Other Comments
1. Government-Controlled Territory of Ukraine (excluding 2 and 3)	Forests of all ownership types (state, communal, private) located in areas under the control of the Government of Ukraine, excluding source types 2-3: radioactively contaminated forests, areas of active combat and/ or contaminated by explosive objects (E17, E18).	Forest	All types	Other (state, communal, private)	Non-SLIMF	Logging ticket	Most of the territory of Ukraine belongs to this source type (about 70%). This type of source includes fully Cherkaska (UA71), Chernivetska (UA73), Ivano-Frankivska (UA26), Khmelnytska (UA68), Kirovohradska (UA35), Lvivska (UA46), Odeska (UA51), Poltavaska (UA53), Rivnenska (UA56), Ternopil'ska (UA61), Vinnytska (UA05), Volynska (UA07), Zakarpattia (UA21) oblast; and partially the territories of: Mykolaivska (UA48), Zhytomyrska (UA18), Chernihivska (UA74), Sum'ska (UA59), Kyiv city (UA80), Kyivska (UA32), Dnipropetrovs'ka (UA12) and Kharkivska (UA63) oblasts. For suppliers from oblasts that can be partially attributed to this type of source, it is necessary to: 1. Confirm its location in the government-controlled territory of Ukraine - (for example, using the map of the Ministry of Defence of Ukraine ua.imsma.org portal, where this area has no specific markings or has green markings, which indicates demining), or using a certificate on the status of the territory according to the List of Territories (L189). 2. Ensure that a supplier is not located in a forest contaminated with radiation (see description for source type 2).
2. Forests Contaminated with Radioactive Substances	Forests of all ownership types located in areas under the control of Ukraine, situated on lands contaminated with radionuclides (L59)	Forest	All types	Other (state, communal, private)	Non-SLIMF	Logging ticket	This type of source covers forest areas located in the government-controlled territory of Ukraine and contaminated with anthropogenic radionuclides (with Cs-137 contamination density of 185 kBq/m ² (5.0 Ci/km ²) and Sr-90 contamination density of 5.55 kBq/m ² (0.15 Ci/km ²)) (L 59). These sites are located in a mosaic in northern, and central regions of Ukraine - in Kyivska, Zhytomyrska, Chernihivska, Rivnenska and Volynska, Cherkaska and Ternopil'ska oblast (UA07; UA18; UA32; UA56; UA61; UA71; UA74). To differentiate source type 2 from source type 1, it is recommended to use Atlas (R73), Section I: - Contamination of the territory of Ukraine by cesium-137 (as of May 10, 2014); Section IV: Zoning of forests by density of radioactive contamination of soil by cesium-137). These areas are coloured yellow and shades of red. Information on the availability of such lands to the forest user or owner is contained in the Forest Management Plan.

Source Types

Name of Source type	Description	and Classificatio	Type of Forest	Ownership Type	Management Regime	Related License/Permits	Other Comments
3. Forests Contaminated with Explosive Objects	Forests of all ownership types located in areas under the control of Ukraine and contaminated with explosive objects (R258, L94, L147)	Forest	All types	Other (state, communal, private)	Non-SLIMF	Logging ticket	This source type encompasses forest lands situated within the boundaries of government-controlled territory in Ukraine that have been contaminated with explosive objects, or potentially contaminated with explosive objects, as well as de-occupied territories and active combat zones. As of November 2024, 11 administrative regions can be partially attributed to this source: UA14 - Donetsk; UA09 - Luhanska; UA23 - Zaporizka; UA65 - Khersonska; UA63 - Kharkivska; UA59 - Sumska; UA74 - Chernihivska; UA32 - Kyivska; UA18 - Zhytomyrska; UA12 - Dnipropetrovska; UA48 - Mykolaivska. To assign a supplier to this source it is recommended to: 1. Check its location using the map of the Ministry of Defence ua.imsma.org portal, where the specified type of source is marked as de-occupied territories (shaded areas) or contains red/yellow markers) - which means the presence of confirmed or potential contamination with explosive ordnance. 2. Additionally, it is necessary to check the location on the map of the State Emergency Service of Ukraine on mined areas https://mine.dns.gov.ua/ , or in the state List of territories (L94) detailed to the level of territorial communities and settlements, which is updated monthly. In the case of demining or official survey evidencing the absence of hazard (SES certificate), such territories should be considered source type 1 'Government-controlled territory of Ukraine (except 2 and 3)'.
4. Temporarily Occupied Territories	Forests of all ownership types located in areas that are not under the control of the Government of Ukraine (L45, L94)	Forest	All types	Other (state, communal, private)	Non-SLIMF	n/a	The source type includes forest land located in the territories not controlled by the Government of Ukraine (temporarily occupied territories). Fully occupied: UA40-Sevastopol city and UA43-Avtonomna Respublika Krym, partially occupied: UA14-Donets'ka; UA09-Luhanska; UA23-Zaporizka; UA65-Khersonska; UA63-Kharkivska oblast. To attribute a supplier to this source, it is necessary to: 1. Check its location using the map on ua.imsma.org portal, where the specified type of source is marked as a zone with a solid red fill. Or the List of territories (L94) detailed to the level of territorial communities and settlements, which is updated monthly by the authorities. In case of de-occupation of the territory, this area becomes Source type 3. Forests contaminated with explosive objects.
All sources							

Number	Short Name	Authors name / source name	Date (dd/mm/year)	Title in English	Title (in original language)	Link	Other Comments	Type of evidence	Justification of source
R1	Accounting Chamber of Ukraine (2023)	Accounting Chamber of Ukraine	15.07.2023	Report on the results of the audit of the effectiveness of the exercise of powers by state bodies in terms of ensuring control over the timeliness, and completeness of the calculation and payment of taxes and other revenues to the state budget by business entities in the field of forestry. (2023). Accounting Chamber of Ukraine.	Звіт про результати аудиту ефективності виконання повноважень державними органами в частині забезпечення контролю своєчасності, повноти нарахування та сплати податків та інших надходжень до державного бюджету суб'єктами господарювання у сфері лісового господарства. (2023). Рахункова палата України.	https://r.p.gov.ua/uploads-Files/Activity/Colegium/2023/28-1_2023/Zvit_28-1_2023.pdf	Indicators 1, 2, 4, 6, 7, 8	Report	The report of the Accounting Chamber of Ukraine for 2023 is devoted to the audit of the effectiveness of the state authorities (State Forest Resources Agency) in controlling the timeliness, completeness of the calculation and payment of taxes in the forestry sector.
R2	Alekseyeva (2021)	Alekseyeva Ye./ EPL	13.07.2021	Alekseyeva, Ye. (2021). Public control in the field of environmental impact assessment. EPL [edited by O. Kravchenko]. Lviv: Manuscript Company. 52 p.	Алексеева, Е. (2021). Громадський контроль у сфері оцінки впливу на довкілля. ЕПЛ. [за заг. ред. О. Кравченко]. Львів : «Компанія "Манускрипт"». 52 с.	https://epl.org.ua/wp-content/uploads/2021/06/EPL_Gromkontrol_OVD_NET.pdf	indicator 46	Other	The guide 'Public Control in the Field of Environmental Impact Assessment' was developed by the International Charitable Organisation 'Environment-Law-Human'
R3	ASI (2023)	ASI	15.07.2023	ASI Final Assessment Report A-20230547131. (2023). ASI.	ASI Final Assessment Report A-20230547131. (2023). ASI.	https://www.asi-assurance.org/s/assessment/a1P5c00000C9fNrEAN/a20230547131	Indicators 58, 60, 61, 63	Report	The ASI assessment report on a forest management enterprise in Ukraine identifies major non-conformities with FSC Standards: Conversions of natural forests to non-forest land uses occurred without proper justification, breaching the standards. There was inadequate stakeholder engagement and insufficient documentation for HCV assessments, essential for sustainable management.
R4	Association of Legal Clinics of Ukraine (2020)	Association of Legal Clinics of Ukraine	25.06.2020	What to do when wages are not paid? (2020). Association of Legal Clinics of Ukraine.	Що робити, коли не виплачують заробітну плату? (2020). Асоціація юридичних клінік України.	https://legalclinics.in.ua/consult/consultation-25-06-2020-2/	Indicators 35, 37	Other	The article describes the actions that can be taken in case of non-payment of wages.
R5	Baziv (2024)	Baziv L./ Ukrinform	03.04.2024	Baziv, L. (03.04.2024). War destroys the environment, but we must survive for future generations. Ukrinform.	Базів, Л. (03.04.2024). Війна знищує довкілля, але маємо вижити для майбутніх поколінь. Укрінформ.	https://www.ukrinform.ua/rubric-gto/3848183-viina-znisue-dovkilla-ale-maemo-vystitati-dla-majbutnih-pokolin.html	Indicators 15,16	News article	The article discusses the impact of the war on the environment in Ukraine, emphasising that military operations are causing serious damage to natural resources, in particular through pollution, destruction of forests and other ecosystems.
R6	Bilous et al. (2020)	Bilous, A.; Holiak, D.; Matsala, M.; Kashparov, V.; Schepaschenko, D.; Shvidenko, A.; Myroniuk, V.; Otreshko, L.; Lakya, P.; Shvidenko, A.; Myroniuk, V.; Otreshko, L.	01.01.2020	(2020). 90Sr Content in the Stemwood of Forests within Ukrainian Polissya. Forests. 11. 270. https://doi.org/10.3390/f11030270	Bilous, A., Holiak, D., Matsala, M., Kashparov, V., Schepaschenko, D., Lakya, P., Shvidenko, A., Myroniuk, V., Otreshko, L. (2020). 90Sr Content in the Stemwood of Forests within Ukrainian Polissya. Forests. 11. 270. https://doi.org/10.3390/f11030270	https://doi.org/10.3390/f11030270	Indicators 4, 22	Scientific Journal Article	The article analyses the content of long-lived radionuclide 90 Sr in the wood of three tree species in the forests of Northern Ukraine, in particular, the coefficients of radionuclide transfer from soil to stem wood are estimated, their reserves in the stands are determined, and possible restrictions on the use of firewood in the Ukrainian Polissya area are considered.
R7	BirdLife International (2024)	BirdLife International	16.07.2024	Country profile: Ukraine (2024). BirdLife International.	Country profile: Ukraine (2024). BirdLife International.	https://datazone.birdlife.org/country/ukraine	Indicators 58-63	Other	The BirdLife website provides information on the status of birds in Ukraine, including data on species, their numbers and conservation measures. It contains statistics on biodiversity, threats to birds, and conservation initiatives.
R8	Bodnyak (2020)	Bodnyak O./ Tvoye misto	25.06.2020	Bodnyak, O. (25.06.2020). Why water in the Carpathians is destroying roads and taking lives. Expert explanation. Tvoye misto.	Бодняк, О. (25.06.2020). Чому вода у Карпатах зносить дороги та забирає людські життя. Пояснення експерта. Твоє місто.	https://tvomisto.tv/exclusive/poveni_u_karpatah_110802.html	Indicator 20	News article	The article is devoted to the issue of the impact of forestry activities in the Carpathians on the hydrological regime and floods.
R9	Bogomaz, Lobchenko (2024)	Bogomaz, M. V., Lobchenko, G. O. (Eds.) / WWF-Ukraine	16.07.2024	Bogomaz, M. V., Lobchenko, G. O. (Eds.) (2024). Timber market (supply chain) regulation and monitoring system in Ukraine. Kyiv: WWF-Ukraine.	Богомаз, М. В., Лобченко, Г. О. (Ред.). (2024). Регулювання ринку деревини (ланцюга постачання) та система його моніторингу в Україні. Київ: WWF-Ukraine.	https://wwf.eu.awsassets.panda.org/downloads/wwf-ukraine_regulation-of-the-wood-market_1_1_1_1.pdf	Indicators 7, 8, 11, 12, 49	Report	The report analyses issues and suggests improvements for the regulation of the timber market in Ukraine, with a focus on European integration and EUBR requirements. It covers the forest industry supply chain - from planning and logging to timber sales and exports - and examines the role of the supply chain, the challenges at each stage, and the legal and regulatory framework.
R10	Bolkhovets 1 (2024)	Bolkhovets Yu./ Ekonomichna Pravda	31.07.2024	Bolkhovets, Yu. (31.07.2024). How are the occupied regions of Ukraine losing the remnants of forests? Ekonomichna Pravda.	Болховець, Ю. (31.07.2024). Як окуповані регіони України втрачають залишки лісів? Економічна правда.	https://lb.ua/blog/yurii_bolkhovets/627004_yak_okupovani_regioni_ukraini.html	Indicator 13	News article	Information concerning forest fires in temporarily occupied areas of Ukraine, and other territories of Ukraine, under government control.
R11	Bolkhovets 2 (2024)	Bolkhovets Yu./openforest	22.11.2024	Bolkhovets, Yu. (22.11.2024). We are really fighting against the underestimation of timber volumes at logging sites during felling. Openforest.	Болховець, Ю. (22.11.2024). Проводиться реальна боротьба із заниженням об'ємів деревини на лісосяках під час відводів. Відкритий ліс.	https://www.openforest.org.ua/?94203/	Indicators 7, 51	News article	Information concerning activities of the SFE "Forests of Ukraine"
R12	Borsukevych et al. (2022)	Borsukevych L.M., Panchenko S.M., Orlov O.O., Kobets O.V., Hrynyk E.O. / WWF-Ukraine	12.12.2022	Borsukevych, L.M., Panchenko, S.M., Orlov, O.O., Kobets, O.V., Hrynyk, E.O. (2024). Forests around water bodies: conservation value and management features. WWF-Ukraine	Борсукевич, Л.М., Панченко, С.М., Орлов, О.О., Кобець, О.В., Гриник, Є.О. (2022). Ліси навколо водойм: природоохорона цінність та особливості менеджменту. WWF-Ukraine	https://wwf.eu.awsassets.panda.org/downloads/1_1_1_1_1_1_1_1_1_1_1_1_1.pdf	Indicator 20	Other	The presentation contains information about floodplain forests in Ukraine, legal requirements and practical recommendations for forest management in such forests.
R13	Branch "Bolekhiv Forestry" (2023)	Branch "Bolekhiv Forestry"	15.07.2023	Environmental Impact Assessment of the planned forestry activities of the Branch "Bolekhivske Forestry" for 2023. (2023). Branch "Bolekhiv Forestry".	Оцінка впливу на навколишнє природне середовища запланованої лісогосподарської діяльності філії "Болехівське лісове господарство" на 2023 рік. (2023). Філія "Болехівське лісове господарство".	http://bdlg.com.ua/wp-content/uploads/2023/03/%D0%9E%D1%86%D1%9B%D0%80%D0%BA%D0%B0-%D0%9E%D0%92%D0%90%D0%A1.pdf	indicator 21	Report	Report on the Environmental Impact Assessment of the planned forest management and forest use activities of the Branch "Bolekhivske Forestry"</

Number	Short Name	Authors name / source name	Date (dd/mm/year)	Title in English	Title (in original language)	Link	Other Comments	Type of evidence	Justification of source
R15	CASES (2023)	CASES media	17.11.2023	Dzhogola, A. (17.11.2023). Discrimination in the workplace: what to do about it? CASES media.	Dzhogola, A. (17.11.2023). Дискримінація на робочому місці: що з цим робити? CASES media.	https://cases.media/article/diskriminaciya-na-robochomu-misci-sho-z-cim-robiti	Indicators 38, 39	News article	The article examines the problem of discrimination in the workplace in Ukraine, focusing on its various forms, such as gender, race and age discrimination. It also provides recommendations on how employees can protect their rights, including by contacting the relevant authorities and using legal mechanisms.
R16	Centre for Strategic Communications and Information Security (2023)	Centre for Strategic Communications and Information Security/ Ukrinform	16.06.2023	Centre for Strategic Communications and Information Security. (16.06.2023). Flooded lands and burnt forests. How Russians are fighting against the environment in Ukraine. Ukrinform.	Центр стратегічних комунікацій та інформаційної безпеки. (16.06.2023). Затоплені землі та спалені ліси. Як росіяни воюють проти довкілля в Україні. Укрінформ.	https://www.ukrinform.ua/rubric-politics/3723830-zatopleni-zemli-ta-spaleni-lisi-ak-rosiani-vouut-proti-dovkilla-v-ukraini.html	Indicators 16,18,19, 21	News article	The article describes the negative impact of war on the environment.
R17	Cherniavskiy et al. (2011)	Cherniavskiy M., Solovii I., Henyk Ya. et al.	03.07.2011	Cherniavskiy M., Solovii I., Henyk Ya. et al. (2011). Problems of access of local population to forest resources and illegal logging in forests of Carpathians and Western Polissya. Society "Green Cross", League-Pres.	Чернявський, М. В., Соловій, І. П., Генік, Я. В. та ін. (2011). Проблеми доступу місцевого населення до лісових ресурсів та незаконні рубки в лісах Карпат і Західного Полісся. Товариство «Зелений Хрест», Ліга-Прес.	https://www.gcs.org.ua/publish/FLEG_mono-graf.pdf	Indicator 62	Report	The monograph examines the availability and reliability of information on forest management, legal procedures for forest use permits, and issues of community and small business access to forest resources. It addresses the environmental, economic, and social impacts of unsustainable forestry and illegal logging on local communities and proposes ways to streamline permit processes, prevent illegal logging, and promote sustainable forestry policy in Ukraine. Relevance: This source remains significant as it describes the situation without referring to specific time periods.
R18	Churilov A. (2022)	Churilov A. / WWF-Ukraine	14.07.2022	Churilov, A. (2022). Analysis of practices for identifying and monitoring high conservation values in Ukrainian forests. (28.04.2020). WWF-Ukraine	Чурілов, А. (2022). Аналіз практик виділення та моніторингу особливих цінностей для збереження у лісових господарствах України. WWF-Україна	https://www.fwf.awsassets.panda.org/downloads/wwf_a4_a.pdf	Indicators 16, 58-63	Report	The results of a survey of 26 FSC-certified forestry enterprises from 12 regions of Ukraine on HCV allocation are presented. Typical mistakes made by Ukrainian forestry enterprises in the process of HCV allocation on their territories are analysed and recommendations for their prevention and avoidance are provided.
R19	CITES (n/a)	CITES	n/a	Convention on International Trade in Endangered Species of Wild Fauna and Flora. (n/a). CITES.	Convention on International Trade in Endangered Species of Wild Fauna and Flora/ (n/a). CITES.	https://cites.org/eng/disc/text.php	Indicator 17	Other	CITES is an international agreement between governments, with its aim to ensure that international trade in specimens of wild animals and plants does not threaten the survival of the species. Drafted as a result of a resolution adopted in 1963 at a meeting of members of IUCN (The World Conservation Union).
R20	Coordination Centre for Legal Aid Provision 1 (2023)	Coordination Centre for Legal Aid Provision	18.01.2023	Discrimination in labour relations. (18.01.2023). Coordination Centre for Legal Aid Provision.	Дискримінація у трудових відносинах. (18.01.2023). Координаційний центр з надання правової допомоги.	https://legalaid.gov.ua/publikatsiyi/dyskryminaciya-u-trudovyh-vidnosynah/	Indicators 38,39	News article	The article examines the issue of discrimination in labour relations in Ukraine: the legislative aspects governing the protection of employees' rights against discrimination, recommendations for employers to ensure equal working conditions and prevent discriminatory practices.
R21	Coordination Centre for Legal Aid Provision 2 (2023)	Coordination Centre for Legal Aid Provision	20.02.2023	Mobbing - discrimination or just a misunderstanding in the workplace. (20.02.2023). Coordination Centre for Legal Aid Provision.	Мобінг – дискримінація чи просто непорозуміння на робочому місці. (20.02.2023). Координаційний центр з надання правової допомоги.	https://legalaid.gov.ua/publikatsiyi/mobbing-dyskryminaciya-chy-prosto-neporozuminnya-na-robochomu-misci/	Indicators 38, 39	News article	The article examines the concept of mobbing in the workplace, noting its differences from discrimination and common misunderstandings, and provides recommendations on actions that victims can take, including contacting management or legal authorities to protect their rights.
R22	COST 341 (2023)	Iuell, B., et. al (Eds.) / COST 341	06.01.2013	Iuell, B., et. al (Eds.). (2013). Habitat Fragmentation due to Transportation Infrastructure. Wildlife and Traffic: A European Handbook for Identifying Conflicts and Designing Solutions. COST 341.	Iuell, B., et. al (Eds.). (2013). Habitat Fragmentation due to Transportation Infrastructure. Wildlife and Traffic: A European Handbook for Identifying Conflicts and Designing Solutions. COST 341.	https://www.iene.info/content/uploads/2013/09/COST341_Handbook.pdf	Indicator 15	Other	The handbook includes problematic issues of habitat fragmentation and proposed solutions, which are still relevant today.
R23	Council of Europe (2023)	Council of Europe	01.12.2023	Updated list of officially adopted Emerald Network sites. (2023). Council of Europe.	Updated list of officially adopted Emerald Network sites. (2023). Council of Europe.	https://rm.coe.int/draft-list-of-adopted-emerald-network-sites/1680ad54a1	Indicators 58 - 63	Other	List of Emerald Network sites in Europe, including Ukraine
R24	Council of Europe (n/a)	Council of Europe	n/a	Questions and answers about human rights. (n/a). Council of Europe.	Питання і відповіді про права людини. (н/а). Рада Європи.	https://www.coe.int/uk/web/compass/questions-and-answers-about-human-rights	Indicator 26	Other	The document contains questions and answers about human rights, including explaining what human rights are, why they should be respected, who has these rights, and how to protect their rights at the national and international levels. It also explains why some groups need special measures to ensure equal rights, who is responsible for upholding human rights, and how to go to court to protect your rights.
R25	Danube-Carpathian Programme (2021)	Danube-Carpathian Programme	19.04.2021	Beyond logging: the main violations that destroy the forest. (19.04.2021). Danube-Carpathian Programme.	Окрім рубок: основні порушення, що знищують ліс. (19.04.2021). Дунайсько-Карпатська Програма.	http://www.natureexperts.org/okrim-rubok-osnovni-porushennya-shho-znyshchuyut-lis/	Indicators 13, 18, 19, 21	News article	The article provides a list of possible violations that destroy the forest ecosystem and most often occur during logging. Recommendations on the necessary actions to be taken in case of violations are provided.
R26	Danyliv (2023)	Danyliv O.O./ Agrarian innovations.	15.07.2023	Danyliv, O.O. (2023). History of soil degradation research in Ivano-Frankivsk region. 248-252. Agrarian innovations.	Данилів, О.О. (2023). Історія дослідження деградації ґрунтів Івано-Франківської області. 248-252. Аграрні інновації.	https://doi.org/10.32848/agrar.innov.2023.1835	Indicator 21	Scientific Journal Article	The article is devoted to the study of soil degradation in Ivano-Frankivsk region and the history of its research. It covers the period from the beginning of the eighteenth century to the present day, considering various aspects of soil degradation, including erosion, waterlogging and soil destruction due to mining operations. Particular attention is paid to the problem of water erosion and the need to develop effective land reclamation and soil protection measures.
R27	Davydkevych, Golyuk, Dergachev (2023)	Davydkevych A.O., Golyuk V.Y., Dergachev E.V., / Economic Bulletin of NTUU "Kyiv Polytechnic Institute"	15.07.2023	Davydkevych A.O., Golyuk V.Y., Dergachev E.V. (2023). Current state and problems of Ukrainian timber exports to the EU: economic and legal aspects. Economic Bulletin of NTUU "Kyiv Polytechnic Institute".	Давидкевич, А. О., Голук, В. Я., Дергачов, Є. В. (2023). Сучасний стан та проблеми експорту української деревини до ЄС: економічні та правові аспекти. Економічний вісник НТУУ "Київський політехнічний інститут".	https://ev.fmm.kpi.ua/article/view/298433/291175	Indicators 49, 52, supply chain	Scientific Journal Article	The article analyses the current state and problems of timber exports to the EU. The geographical and commodity structure of woodworking industry exports is studied. The problem of timber harvesting and ways to eliminate it are considered. The main challenges faced by exporters during the war are outlined
R28	Debit-Credit (2024)	Debit-Credit. Ukrainian financial and accounting portal	15.02.2024	Liability for violations of labour laws and remuneration. (2024). Debit-Credit. Ukrainian financial and accounting portal.	Відповідальність за порушення трудового законодавства та оплати праці. (2024). Дебет-Кредит. Український фінансово-бухгалтерський портал.	https://services.dtki.ua/catalogues/penalty/15-vidpovidalnist-za-porushennia-trudovogo-zakonodavstva-ta-oplati-praci	Indicator 33	Other	Legal requirements on labour laws and remuneration
R29	Den (2022)	EPL /Den	12.01.2022	EPL. (12.01.2022). Fortifications and environmental damage after the war: what to do with them? Den.	Споруди та шкода довкілля після війни: що з ними робити? День.	https://dav.kyiv.ua/article/suspilstvo/fortyfikatsiyi-sporudy-ta-shkoda-dovkillya-pislya-viyny-shcho-z-nymy-robyty	Indicators 15,16	News article	The article examines the problem of environmental damage caused by fortifications built during the war and possible ways to restore these areas after the end of hostilities

Number	Short Name	Authors name / source name	Date (dd/mm/year)	Title in English	Title (in original language)	Link	Other Comments	Type of evidence	Justification of source
R30	Dudka (2024)	Natalya Dudka/Suspline	17.07.2024	Dudka, N. (17.07.2024). In the occupied Crimea, the illegal authorities have started large-scale road construction. Suspline.	Дудка, Н. (17.07.2024). В окупованому Криму незаконна влада розпочала масштабне дорожнє будівництво. Суспліне.	https://suspline.media/crimea/792927-budivnictvo-novoi-dorogi-u-krimu-aktivisti-but-na-spoloh-cerez-zagrozu-ekocidu/	indicator 15	News article	The article discusses the concerns of activists about the environmental impact of the construction of a new road in the occupied Crimea. The public is concerned about the consequences as it is planned to destroy hundreds of thousands of trees, which threatens the ecosystem of the region.
R31	ECOSPHERA (2020)	ECOSPHERA	12.07.2020	A forest guide for those who walk in the Carpathians. (2020). ECOSPHERA.	Лісовий помічник для тих, хто ходить Карпатами. (2020). ЕКОСФЕРА.	https://ekospha.org/wp-content/uploads/2020/04/buklet-ekosfera_3_compressed.pdf	indicator 46	Other	The guide describes the signs that local people can use to distinguish between legal and illegal logging.
R32	ECOSPHERA (2021)	ECOSPHERA	30.07.2021	STOP forest violations! How can the public prevent illegal logging in the forest? (2021). ECOSPHERA.	СТОП лісопорушення! Як громадськість може запобігти незаконним рубкам у лісі? (2021). ЕКОСФЕРА.	https://ekospha.org/stop-lisoporushennya-yak-gromadskist-mozhe-zapobigaty-nezakonnym-rubkam-u-lisi/	indicator 21	News article	In the article negative impacts of timber skidding on watercourses, including impacts on soil erosion, are described for the Carpathian region of Ukraine.
R33	ECOSPHERA (2022)	ECOSPHERA	10.12.2022	Forest, water and climate. Why are the Carpathians rapidly losing water? (2022). ECOSPHERA.	Ліс, вода і клімат. Чому Карпати стрімко втрачають воду? (2022). ЕКОСФЕРА.	https://ekospha.org/lis-voda-i-klimat-chomu-karpaty-strimko-vtrachayut-vodu/	indicator 20	Other	The impact of economic activity on the hydrological regime in forests in the Carpathian region is described
R34	Education Ombudsman of Ukraine (2021)	Education Ombudsman of Ukraine	22.09.2021	Exploitation of child labour is unacceptable. (2021). Education Ombudsman of Ukraine.	Експлуатація дитячої праці неприпустима. (2021). Освітній омбудсмен України.	https://eo.gov.ua/ekspluatatsiya-dytiachoi-pratsi-nepripustyma/2021/09/22/	indicators 27, 28	Other	Legal advice on child labour issues are provided.
R35	Electronic system Ok (2022)	Electronic system Ok	18.02.2022	What should you do if you come across a job posting with discrimination? (2022). Electronic system Ok.	Що робити, якщо натрапили на оголошення про вакансію з проявами дискримінації? (2022). Електронна система ОК.	https://kadrovik.isu.net.ua/news/544565-shcho-robity-yakshcho-natraply-na-oholosheniya-pro-vakansiyu-z-proyavamy	Indicators 38, 39	Other	The article examines the issue of discrimination in vacancies, in particular, prohibited requirements for candidates, and suggests legal actions in case of discriminatory refusal to hire.
R36	EPL (2020)	EPL	05.06.2020	Scheme of the environmental impact assessment procedure. (2020). EPL.	Схема проходження процедури оцінки впливу на довкілля. (2020). ЕПЛ.	https://epl.org.ua/human-posts/shema-prohodzhennya-protsedury-ovd/	indicator 46	Other	The source describes main stages of the EIA procedure, which remain relevant
R37	European Commission (2023)	European commission	08.11.2023	Commission Staff Working Document: Ukraine 2023 Report. Accompanying the Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee, and the Committee of the Regions on the 2023 EU Enlargement Policy. (2023). European Commission.	Commission Staff Working Document: Ukraine 2023 Report. Accompanying the Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee, and the Committee of the Regions on the 2023 EU Enlargement Policy. (2023). European Commission.	https://neighbourhood-enlargement.ec.europa.eu/system/files/2023-11/SWD_2023_699%20Ukraine%20report.pdf	Indicator 10	Report	The document, published by the European Commission, assesses Ukraine's advancements and challenges in aligning with the European Union's standards and policies, an essential part of the enlargement process for prospective EU member states.
R38	European Commission 1 (2020)	European Commission	12.07.2020	Annex to the summary record of the 2 nd Commission Expert Group/MultiStakeholder Platform on Protecting and Restoring the World's Forests, including the EU Timber Regulation and the FLEGT Regulation in its composition limited to Member States (EG) Meeting of 9 December 2020 Conclusions1 of the Competent Authorities for the implementation of the European Timber Regulation (EUTR) on the application of Articles 4(2) and 6 of the EUTR to timber imports from Ukraine. (2020). European Commission.	Annex to the summary record of the 2 nd Commission Expert Group/MultiStakeholder Platform on Protecting and Restoring the World's Forests, including the EU Timber Regulation and the FLEGT Regulation in its composition limited to Member States (EG) Meeting of 9 December 2020 Conclusions1 of the Competent Authorities for the implementation of the European Timber Regulation (EUTR) on the application of Articles 4(2) and 6 of the EUTR to timber imports from Ukraine. (2020). European Commission.	https://ec.europa.eu/transparency/expert-groups-register/screen/meetings/consult?lang=en&meetingId=230978&fromExpertGroups=true	indicator 50	Other	The document describes the risks identified in Ukraine's forest sector.
R39	European Commission 1 (2022)	European Commission	29.04.2022	European Commission. Summary Record: Ninth Meeting of the "Multi-Stakeholder Platform on Protecting and Restoring the World's Forests, including the EUTR/FLEGT", with a Focus on the Implementation of the EUTR and FLEGT Regulation. (2022). European Commission.	European Commission. Summary Record: Ninth Meeting of the "Multi-Stakeholder Platform on Protecting and Restoring the World's Forests, including the EUTR/FLEGT", with a Focus on the Implementation of the EUTR and FLEGT Regulation. (2022). European Commission.	https://ec.europa.eu/transparency/expert-groups-register/screen/meetings/consult?lang=en&meetingId=41495&fromExpertGroups=true	Indicator 50	Other	The document contains recommendations of European Commission on timber trade with Ukraine in conditions of war.
R40	European Commission 2 (2020)	European Commission	12.07.2020	Annex to Ukraine Conclusion concerning EUTR. (2020). European Commission.	Annex to Ukraine Conclusion concerning EUTR. (2020). European Commission.	https://ec.europa.eu/transparency/expert-groups-register/screen/meetings/consult?lang=en&meetingId=230978&fromExpertGroups=true	Indicator 50	Other	This annex provides aspects and possible risk mitigation measures to be taken into consideration when sourcing timber and wood-based products from Ukraine. The annex is not an exhaustive list of issues to be taken into consideration since the individual situation of EU operators do vary as so do their supply chains and associated risk.
R41	European Commission 2 (2022)	European Commission	14.07.2022	Import and export bans. International trade sanctions. (2022). European Commission.	Заборона імпорту й експорту. Санкції у сфері міжнародної торгівлі. (2022). European Commission.	https://eu-solidarity-ukraine.ec.europa.eu/eu-sanctions-against-russia-following-invasion-ukraine/import-and-export-bans_uk	indicator 26	News article	Information on the ban on exports and imports of goods from EU countries with Russia
R42	European Environment Agency (n/a)	European Environment Agency	n/a	Emerald network - general viewer. (n/a). European Environment Agency.	Emerald network - general viewer. (n/a). European Environment Agency.	https://emerald.eea.europa.eu/	Indicators 58, 60, 61	Other	The web portal with an online map of the Emerald Network, based on the most recent datasets created by the European Environment Agency (EEA) on the basis of the biodiversity data delivered by 16 Contracting Parties to the Bern Convention.
R43	Евпак (2023)	Iryna Evpak / NUBIP	20.01.2023	Евпак, І. (2023). Impact of military operations on the soil. NUBIP.	Евпак, І. (2023). Вплив воєнних дій на ґрунт. НУБІП.	https://nubip.edu.ua/node/121607	indicator 21	News article	In the article the negative impact of military operations on soils is presented.
R44	FAO (2020)	FAO	12.07.2020	FAO. (2020). Forest Resources Assessment 2020 Report Ukraine.	FAO. (2020). Forest Resources Assessment 2020 Report Ukraine.	https://openknowledge.fao.org/server/api/core/bitstreams/f054ce1-1582-407e-a2df-780d3851619c/content	Country overview	Report	n/a

Number	Short Name	Authors name / source name	Date (dd/mm/year)	Title in English	Title (in original language)	Link	Other Comments	Type of evidence	Justification of source
R45	FAO (2021)	FAO	01.01.2021	FAO. (2021). National gender profile of agriculture and rural livelihood - Ukraine, revised. Budapest.	ФАО. (2021). Гендерні аспекти, розвиток сільського господарства та сільських територій – Україна, Оновлене видання. Серія матеріалів щодо оцінювання гендерної ситуації в країнах - Європа та Центральна Азія. Будапешт.	https://openknowledge.fao.org/items/503a8b91-clce-4150-9372-4adb279354ba	Indicators 40,41	Report	The document prepared by FAO in 2021 analyses gender issues in Ukrainian agriculture and rural development. It emphasises the importance of gender equality for overcoming poverty and hunger and provides recommendations for implementing gender-sensitive policies in the agricultural sector. The assessment includes data on the role of women in agriculture, their limited access to resources and opportunities, and calls for action to improve the situation of women in rural communities.
R46	Federation of Trade Unions of Ukraine (2021)	Federation of Trade Unions of Ukraine. Official web portal	13.07.2021	Trade Union of Forestry Industry Workers of Ukraine. (2021). Federation of Trade Unions of Ukraine. Official web portal.	Профспілка працівників лісових галузей України. (2021). Офіційний веб портал Федерації професійних спілок України.	https://www.fpsu.org.ua/pro-fpu/chlenski-organizatsiji/vseukrajinski-galuzevi-profspilki/177-profspilka-pratsivnikov-lisovikh-galuzej-ukrajini	Indicators 31-33	Other	The article contains general information on the Trade Union of Forestry Industry Workers of Ukraine
R47	Filho (2009)	Filho, H.B. / Springer	01.07.2009	Filho, H.B. (2009). Traditional Peoples: Introduction to the Political Ecology Critique of a Notion. In: Adams, C., Murrieta, R., Neves, W., Harris, M. (eds) Amazon Peasant Societies in a Changing Environment. Springer, Dordrecht.	Filho, H.B. (2009). Traditional Peoples: Introduction to the Political Ecology Critique of a Notion. In: Adams, C., Murrieta, R., Neves, W., Harris, M. (eds) Amazon Peasant Societies in a Changing Environment. Springer, Dordrecht.	https://doi.org/10.1007/978-1-4020-9283-1_6	Indicators 44,45	Scientific Journal Article	The article remains relevant even though it was published in 2009 because the issues it addresses—such as defining “traditional peoples” and their relationship with natural resources and protected areas—are ongoing and significant in contemporary discussions. These topics continue to inform policies, conservation strategies, and the broader understanding of how traditional societies interact with their environments. Furthermore, its example of Brazilian communities provides insights that are applicable to global contexts where similar dynamics between traditional peoples and conservation efforts exist.
R48	Forbes Ukraine (2023)	Prasad A. / Forbes Ukraine	12.04.2023	Prasad, A. (12.04.2023). Russians are stealing wood from the occupied territories. WSJ publishes satellite images from Kherson region. Forbes Ukraine.	Прасад, А. (12.04.2023). Росіяни крадуть ліс з окупованих територій. WSJ опублікувала супутникові знімки з Херсонщини. Forbes Ukraine.	https://forbes.ua/news/slidom-za-zemom-rosiyani-kradut-lis-z-okupovanih-teritoriy-wsj-opublikovala-suputnikovi-znimki-z-hersonshchiny-13015	Indicators 4, 13, 49 - 53, 55-57, 58-63	News article	The article states that Russia is stealing timber from the occupied territories of Ukraine, cutting it down for commercial gain or to strengthen its defence positions, particularly in the Kherson region, as confirmed by satellite images and investigations by Ukrainian authorities.
R49	Forest Europe (2020)	Forest Europe	12.07.2020	State of Europe's Forests 2020. (2020). Forest Europe.	State of Europe's Forests 2020. (2020). Forest Europe.	https://foresteurope.org/wp-content/uploads/2016/06/SoEF_2020.pdf	Indicators 55, 56	Report	n/a
R50	ForestCom (2023)	ForestCom	15.07.2023	In the period 2019-2022, out of 14331 criminal proceedings under Article 246 of the Criminal Code of Ukraine, only 1707 cases (11.2%) were sent to court. (15.07.2023). ForestCom.	За період 2019-2022 рр. з 14331 кримінальних проваджень за ст. 246 КК України було направлено до суду тільки 1707 справ (11,2%). (15.07.2023). ForestCom.	https://forestcom.org.ua/illegal-logging	indicator 13	News article	The article highlights the problem of the low number of criminal cases on illegal logging in Ukraine
R51	ForestCom (2024)	ForestCom	16.09.2024	Loss of forest cover in the temporarily occupied territories of Ukraine (from 2014 to 2023) is growing. (16.09.2024). ForestCom.	Втрати лісового покриття на тимчасово окупованих територіях України (з 2014 по 2023 рр.) зростають. (16.09.2024). ForestCom.	https://forestcom.org.ua/news-post/loss-forest-cover-temporarily-occupied-territories-ukraine-2014-2023-increases	Indicator 55	News article	n/a
R52	FORZA (2022)	FORZA /Open forest	14.07.2022	FORZA. (2022). Gender Action Plan for the Forestry Sector. Open forest.	ФОРЗА. (2022). Гендерний план дій лісового сектору. Відкритий ліс.	https://www.openforest.org.ua/wp-content/uploads/2022/06/Genderniy-plan-diy-lisovogo-sektoru_proekt-dlya-obgovorennya.pdf	Indicators 40,41	Other	This document was developed within the framework of the Fem4Forest project (DTP3-500-1.2 Fem4Forest) for Ukraine
R53	FORZA (2023)	Chaskovskyi O., Korzhov V. / FORZA	15.07.2023	Chaskovskyi, O., Korzhov, V. (2023). Climatic aspects of construction of forest roads in the Carpathian region of Ukraine: The Manual. FORZA.	Часковський, О., Коржов, В. (2023). Кліматичні аспекти будівництва лісових доріг в Карпатському регіоні України: Посібник. ФОРЗА.	https://forza.org.ua/sites/default/files/poish_nyk_klimatychni_aspekty_budivnytva_lisovyh_dorog_v_karpatskomu_reghoni_ukrayiny.pdf	Indicators 15, 20, 21	Other	The manual was prepared within the framework of the project 'Pathways to healthy forests: enhancing the resilience, viability and adaptive capacity of forests in the border regions of Ukraine and Slovakia', HUSKROUA 1701/LIP/009, implemented within the framework of the ENI Hungary-Slovakia-Romania-Ukraine Cross-border Cooperation Programme 2014-2020.
R54	FSC Risk Assessment Framework (2024)	FSC	16.07.2024	FSC Risk Assessment Framework (FSC-PRO-60-006b). (16.07.2024). FSC.	FSC Risk Assessment Framework (FSC-PRO-60-006b). (16.07.2024). FSC.	https://connect.fsc.org/document-centre/documents/resource/377	Indicators 55, 56	News article	n/a
R55	FSC Ukraine 1 (2022)	FSC -Ukraine	08.03.2022	No FSC materials from Russia and Belarus until the end of the invasion. (2022). FSC -Ukraine.	Жодних FSC матеріалів із Росії та Білорусі до закінчення вторгнення. (2022). FSC -Ukraine.	https://ua.fsc.org/ua-uk/newsfeed/zhodnikh-fsc-materialiv-iz-rosii-ta-bilorusi-do-zakincheniya-vtrigennya	Indicator 50	Other	FSC -Ukraine position on the military aggression of Russia and Belarus. As the forestry sector in Russia and Belarus is linked to the armed conflict, trading in FSC-certified material or controlled wood from these countries will be prohibited.
R56	FSC Ukraine 1 (2024)	FSC-Ukraine	06.11.2024	FSC facts and figures in Ukraine. (06.11.2024). FSC-Ukraine.	FSC факти та цифри в Україні. (06.11.2024). FSC-Ukraine.	https://ua.fsc.org/ua-uk/fsc-facts-figures-in-ukraine	Country overview	News article	Recent data on FSC- certified enterprises in Ukraine
R57	FSC Ukraine 2 (2022)	FSC Ukraine	01.02.2022	Task force on country risk profile and guidance for risk adjusted auditing in Ukraine. Discussion paper. (2022). FSC-Ukraine.	Task force on country risk profile and guidance for risk adjusted auditing in Ukraine. Discussion paper. (2022). FSC-Ukraine.	https://ua.fsc.org/sites/default/files/2022-07/Discussion%20Paper%20-%20Task%20Force%20on%20Country%20Risk%20Profile%20and%20Guidance%20for%20risk-adjusted%20auditing%20in%20Ukraine.pdf?view=action-download	Indicator 4	Other	The document is intended for risk assessment and mitigation during forest certification in Ukraine, and contains a list of useful sources of information on forests and forestry, a risk matrix and mitigation measures.
R58	FSC Ukraine 2 (2024)	FSC-Ukraine	21.04.2024	Database on identified non-conformances with FSC Forest Stewardship Standard for Ukraine at forest users in Ukraine during 2020-2024, compiled by the FSC Ukraine.	База даних про виявлені невідповідності національному стандарту лісоуправління FSC при сертифікації лісокористувачів в Україні з 2020 по 2024 рр, складена Українським офісом FSC.	n/a	Indicators 22, 23	Other	The database contains nonconformities found during the certification of forest enterprises in Ukraine and published in public certification reports. Used data for the period 2020-2024
R59	FSC-STD-UKR-01.1-2024 (2024)	FSC	11.06.2024	FSC Forest Stewardship Standard for Ukraine (FSC-STD-UKR-01.1-2024). (2024). FSC.	FSC національний стандарт системи ведення лісового господарства для України (FSC-STD-UKR-01.1-2024). (2024). FSC.	https://connect.fsc.org/document-centre/documents/resource/428	Country overview, indicators 42, 58-63	Other	Recent National FSS
R60	Glavkom (2023)	Hordiychuk, I. /Glavkom	23.07.2023	Hordiychuk, I. (2023). Russia is massively cutting down Ukrainian forests: who is buying wood. Glavkom.	Гордійчук, І. (2023). Росія масово вирубує українські ліси: хто купує деревину. Glavkom.	https://glavkom.ua/world/world-economy/rosiya-masovo-virubuye-ukrajinski-lisi-khto-kupujae-derevinu-920504.html	Indicators 13, 55-63	News article	The article, based on materials from the Wall Street Journal, focuses on the massive deforestation of the occupied territories of Ukraine by Russian forces for military use and sale, highlighting Russia's role as one of the world's largest timber exporters.

Number	Short Name	Authors name / source name	Date (dd/mm/year)	Title in English	Title (in original language)	Link	Other Comments	Type of evidence	Justification of source
R 61	Government Contact Centre (2021)	Government Contact Centre / Government courier	23.04.2021	Government Contact Centre. (23.04.2021). When is a forest cut down in violation of the law and when is it legal? Government courier.	Урядовий контактний центр. (23.04.2021). Коли ліс рубують з порушенням законодавства, а коли законно? Урядовий кур'єр.	https://ukurier.gov.ua/uk/articles/koli-lis-rubayut-z-porushenniam-zakonodavstva-koli/	Indicator 13	News article	The article analyses the problem of illegal logging in Ukraine, looking at the factors that contribute to such violations, as well as cases where logging is carried out legally, in accordance with the requirements of environmental legislation. It also emphasises the importance of citizens being active in the fight against illegal logging and appealing to the authorities to ensure proper control.
R 62	Groves, Rutherford (2023)	Groves, M. and Rutherford, C.	01.01.2023	Groves, M. and Rutherford, C. (2023). CITES and Timber: A guide to CITES-listed tree species. RutherfordGroves Publishing.	Groves, M. and Rutherford, C. (2023). CITES and Timber: A guide to CITES-listed tree species. RutherfordGroves Publishing.	https://cites.org/eng/node/133876	Indicator 17	Other	A guide to CITES-listed tree species
R 63	HAS (2024)	Polishchuk V. /HAS (Higher school of advocacy)	30.04.2024	Polishchuk, V. (30.04.2024). Discrimination in the workplace: are the rules for preventing discrimination really enforced in Ukraine? HAS (Higher school of advocacy).	Поліщук, В. (30.04.2024). Дискримінація на робочому місці: чи дійсно в Україні дотримуються правил запобігання дискримінації? HAS (Higher school of advocacy).	https://www.bsa.org.ua/blog/diskriminacia-na-robocomu-misci-ci-diisno-v-ukrayini-dotrimuiutsia-pravil-zapobigannia-diskriminaciyi/	indicators 38, 39	News article	The article provides legal requirements in case of discrimination in the workplace
R 64	Hayda, Kuzyk (2021)	Hayda, Y., & Kuzyk, I.	25.03.2021	Hayda, Y., & Kuzyk, I. (2021). Forest industry complex of Ukraine: Current state and dominants of development. Efektyvna Ekonomika, (3). https://doi.org/10.32702/2307-2105-2021.3.5	Гайда, Ю. І., & Кузик, І. В. (2021). Лісопромисловий комплекс України: сучасний стан та домінанти розвитку. Ефективна економіка, (3). https://doi.org/10.32702/2307-2105-2021.3.5	http://www.economy.nayka.com.ua/pdf/3_2021/7.pdf	Supply chain	Scientific Journal Article	The economic indicators of the timber industry of Ukraine are considered
R 65	Hromadske Radio (2023)	Hromadske Radio	13.08.2023	Krymchaks without Crimea: few in number but unconquered. Podcast 'This is about us: the cultural mosaic of the peoples of the south'.	Кримчакі без Криму: нечисленні, але нескорені. Подкаст «Це про нас: культурна мозаїка народів півдня».	https://hromadske.radio/podcasts/tse-pro-nas-kulturna-mozaika-narodiv-pivdnia/1229259	Indicator 42	News article	The article is devoted to the history, culture and current situation of the Crimean Tatars, the smallest native people of Crimea.
R 66	Hrynyk (2021)	Hrynyk Ye. /Ukrainska Pravda	27.04.2021	Hrynyk, Ye. (27.04.2021). Everything you did NOT want to know about logging in Chernobyl. Ukrainska Pravda.	Гриньк, Є. (27.04.2021). Все, що ви НЕ хотіли знати про рубки лісу в Чорнобилі. Українська Правда.	https://life.pravda.com.ua/columns/6087d462de503/	indicator 4	News article	This article is dedicated to the situation with cutting down forests in the Chernobyl Exclusion Zone
R 67	Hrynyk et al. (2023)	Hrynyk Ye., Biletskyi A., Dr Cabrejo le Roux A.	15.07.2023	Hrynyk, Ye., Biletskyi, A., Dr Cabrejo le Roux, A. (2023). How corruption threatens the forests of Ukraine: Typology and case studies on corruption and illegal logging'. Working Paper 43 / Environmental Corruption Deep Dive Series, Basel Institute on Governance.	Гриньк, Є., Білецький, А., Кабрехо ле Ру, А. (2023). Як корупція загрожує лісам України: Типологія й огляд кейсів корупції та незаконних рубок. Working paper 43, Basel Institute of Governance.	https://baselgovernance.org/sites/default/files/2023-04/deep_dive_ukraine_ua.pdf	Indicators 4, 6, 11, 12	Report	The report is part of the Environmental Corruption Deep Dive series of the Basel Institute on Governance's Green Corruption programme and presents the results of a study of corruption in the forestry sector of Ukraine.
R 68	Hush (2020)	Hush Yu. / Centre for Legal and Policy Studies "DUMA".	23.10.2020	Hush, Yu. (23.10.2020). How not to fall into labour slavery: Advice from a human rights activist. Centre for Legal and Policy Studies "DUMA".	Гуш, Ю. (23.10.2020). Як не потрапили у трудове рабство: Поради правозахисника. Центр правових та політичних досліджень «ДУМА».	http://centrduma.org.ua/?p=1308	Indicators 25, 27, 29, 30	News article	The article analyses the problem of discrimination in the workplace in Ukraine, highlighting its main forms, such as gender, age and racial discrimination. It also provides recommendations for employees on how to protect their rights, including by contacting state authorities and using legal mechanisms.
R 69	ILO (1989)	ILO	01.01.1989	ILO Convention No. 169 -Indigenous and Tribal Peoples, 1989.	ILO Convention No. 169 -Indigenous and Tribal Peoples, 1989.	https://normlex.ilo.org/dyn/normlex/en/f?p=NORMLEXPUB:12100:0:NO:P12100_ILO_CO_DE:C169	Indicator 42	Other	The text of ILO convention 169 at the official ILO website.
R 70	ILO (2009)	ILO	20.02.2009	C187 - Promotional Framework for Occupational Safety and Health Convention, 2006 (No. 187). (2009). ILO.	C187 - Promotional Framework for Occupational Safety and Health Convention, 2006 (No. 187). (2009). ILO.	https://normlex.ilo.org/dyn/normlex/en/f?p=NORMLEXPUB:11310:0:NO:11310:P11310_INSTRUMENT_ID:312332:NO	Indicator 23	Other	ILO web-portal, with information on ratification or not ratification of ILO conventions by countries
R 71	ILO, UNICEF (2020)	ILO, UNICEF / Childhub	12.07.2020	ILO, UNICEF. (2020). Child-Labour. Global estimates, trends and the road forward: Executive summary. Childhub.	ILO, UNICEF. (2020). Child-Labour. Global estimates, trends and the road forward: Executive summary. Childhub.	https://childhub.org/sites/default/files/librar/v/attachments/Child-Labour-Executive-Summary-EN.pdf	Indicator 28	Report	The reference summarises the key aspects of child labour, including its causes, consequences and recommendations for combating it. It emphasises the need for efforts on the part of governments, organisations and society to ensure children's rights, education and protection from exploitation.
R 72	Intact forest landscapes (2023)	Intact forest landscapes	15.07.2023	World's Intact Forest Landscapes, 2000-2020. (2023). Intact forest landscapes.	World's Intact Forest Landscapes, 2000-2020. (2023). Intact forest landscapes.	https://intactforests.org/world_map.html	Indicator 59	Other	Global map of intact forest landscapes
R 73	Intellectual Systems GEO (2014)	Intellectual Systems GEO	01.01.2014	Atlas. Ukraine. Radioactive contamination. (2014). Kyiv: 'Intellectual Systems GEO', 2014. https://radatlas.isgeo.com.ua/	Атлас. Україна. Радіоактивне забруднення.(2014). Київ: Інтелектуальні системи ГЕО. https://radatlas.isgeo.com.ua/	https://radatlas.isgeo.com.ua/	Source types, indicators 4, 22	Other	Interactive maps of radioactive contamination of the territory of Ukraine, including Cs 137 and Sr 90, with different levels of contamination, last updated in 2014. This is currently the only publicly available map of radioactive contamination.
R 74	Intent (2023)	Kaptur T. / Intent	01.06.2023	Kaptur, T. (01.06.2023). Mykolaiv City Council illegally transferred forest land for construction'. Intent.	Карпур, Т. (01.06.2023). Миська рада Миколаєва незаконно передала землі лісу під забудову. Інтент.	https://intent.press/news/localgovernment/2023/miska-rada-mikolayeva-nezakonno-peredala-zemli-lisu-pid-zabudovu/	Indicators 1, 2, 14, 15	News article	The article is devoted to the court proceedings initiated by the prosecutor's office to return to state ownership a forest plot that was illegally transferred to private ownership for construction.
R 75	Interregional Centre for Scientific Research and Expertise (2023)	Interregional Centre for Scientific Research and Expertise/Sustainable development for Ukraine	28.02.2023	Interregional Centre for Scientific Research and Expertise. (28.02.2023). Round table 'The impact of deforestation on water levels in the Carpathian region'. Sustainable development for Ukraine.	Міжрегіональний центр наукових досліджень та експертиз. (28.02.2023). Круглий стіл «Вплив вирубки лісів на рівень води у Карпатському регіоні». Сталый розвиток для України.	https://sd4ua.org/vplyv-vyrubky-lisiv-na-riven-vody-u-karpaty/	indicator 20	News article	The article is dedicated to the roundtable discussion on the impact of deforestation on water levels in the Carpathian region, with an emphasis on the importance of preserving forest cover for water management, flood prevention and ecosystem services.
R 76	Ivano-Frankivsk State Design and Technology Institute of the Ministry of Industry of Ukraine, & Ukrainian State Forestry University (1994)	Ivano-Frankivsk State Design and Technology Institute of the Ministry of Industry of Ukraine, & Ukrainian State Forestry University	01.01.1994	Guidelines for the design of forest roads in mountainous conditions of the Carpathians. (1994). Ivano-Frankivsk State Design and Technology Institute of the Ministry of Industry of Ukraine, & Ukrainian State Forestry University.	Інструкція по проектуванню лісових автомобільних доріг в гірських умовах Карпат — Київ: Міністерство промисловості України, 1994. — 67 с. (1994). Івано-Франківський державний проектно-конструкторський технологічний інститут Мінпрому України та Український державний лісотехнічний університет.	https://f.eruditor.link/file/2998182/	Indicators 14-15	Other	The guidelines was developed to ensure effective road design in the difficult mountainous conditions of the Carpathian region of Ukraine. It was developed taking into account the natural, geological and climatic features of the region, an remain relevant.

Number	Short Name	Authors name / source name	Date (dd/mm/year)	Title in English	Title (in original language)	Link	Other Comments	Type of evidence	Justification of source
R77	Judicial and legal newspaper of Ukraine 1 (2024)	Judicial and legal newspaper of Ukraine	14.09.2024	In the kyiv region, 60 hectares of forest were prevented from being built with cottages. (14.09.2024). Judicial and legal newspaper of Ukraine.	На Київщині запобігли забудові котеджами 60 га лісу. (14.09.2024). Судово-юридична газета України.	https://sud.ua/uk/news/ukraine/310539-v-kyievskoy-oblasti-predotvratili-zastrovku-kottedzhami-60-ga-lesa	Indicator 2	News article	The article highlights the successful return to the state of 60 hectares of forest land in Kyiv region that had been illegally converted to agricultural land for cottage development.
R78	Judicial and legal newspaper of Ukraine 2 (2024)	Judicial and legal newspaper of Ukraine	09.04.2024	Odesa region exposes international human trafficking channel through which women were forced into labour slavery. (09.04.2024). Judicial and legal newspaper of Ukraine.	На Одещині викрили міжнародний канал торгівлі людьми, через який жінки потрапили у трудове рабство. (09.04.2024). Судово-юридична газета України.	https://sud.ua/uk/news/ukraine/299422-na-odesschине-razoblachili-mezhdunarodnyy-kanal-torgovli-lyudmi-cherez-kotoryy-zhenshiny-popadali-v-trudovoye-rabstvo#google_vignette	indicator 29	News article	The article is dedicated to the exposure of an international human trafficking channel in Odesa region, through which women were forced into labour slavery abroad.
R79	Kaplya (2021)	Kaplya N. /NGO "ForestCom"	06.01.2021	Kaplya, N. (2021). Guidelines for civic activists who want to fight against forest littering. ForestCom.	Капля, Н. (2021). Методичні рекомендації для громадських активістів, які бажають боротися із засміченням лісу. ForestCom.	https://forestcom.org.ua/storage/app/media/PDF/%20%D1%80%D0%B5%D0%BA%D0%BE%D0%BC%D0%B5%D0%BD%D0%B4%D0%B0%D1%96%D1%97%D0%BD%D0%BE%D0%86%D0%8F%D1%80%D0%BC%D0%80%D1%82%D0%B8%D0%B2%D0%BD%D0%88%D0%8C%D0%B4%D0%BE%D0%BA%D1%83%D0%BC%D0%B5%D0%BD%D1%82%D0%80%D0%BC%D0%20%D0%8F%D1%80%D0%BE%D0%70%D0%8F%D0%80%D0%B8%D1%82%D1%8P%D0%B3%D0%BD%D0%B5%D0%BD%D0%8D%D1%8P%D0%84%D0%BE%D0%20%D0%B2%D1%96%D0%B4%D0%8P%D0%BE%D0%82%D1%96%D0%B4%D0%80%D0%8B%D1%8C%D0%BD%D0%BE%D1%81%D1%82%D1%96%D0%20%D0%87%D0%80%D0%87%D0%80%D1%81%D0%8C%D1%96%D1%87%D0%85%D0%8D%D0%8D%D1%8P%D0%8B%D1%96%D1%81%D1%83.pdf	Indicators 18, 19	Other	Developed by the NGO ForestCom, the guidelines set out the legal requirements and practical recommendations for dealing with littered forests.
R80	Kaplya et al (2023)	N. Kaplya, D. Karabchuk, T. Pyvovar/ NGO "ForestCom"	15.07.2023	Kaplya N., Karabchuk D., Pyvovar T. (2023). Volumes of illegal logging documented by forest users in Ukraine in 2022 (based on public requests): analytical report	Капля Н., Карабчук Д., Пивовар Т. (2023). Обсяги незаконних рубок, задокументованих лісокористувачами України у 2022 р. (на підставі публічних запитів): аналітичний звіт.	https://drive.google.com/file/d/1Tcy4k-3Grd1wxDF8H0r07B1AABfac1k/view	Indicators 4, 6	Report	The article presents the results of an analytical study of the volume of illegal logging recorded by forest users of various forms of ownership in the regions of Ukraine
R81	Karabchuk et al. (2024)	Karabchuk, D. Chaskovskiy O, Osadchuk, L., Skolskiy I., Havryluk V., Kaplia, N., Dovbenko, V., Pyvovar T. /NGO "ForestCom"	16.07.2024	Karabchuk, D. Chaskovskiy O, Osadchuk, L., Skolskiy I., Havryluk V., Kaplia, N., Dovbenko, V., Pyvovar T. (2024). Preventing illegal logging in Ukraine: Report on the results of monitoring carried out by experts of the NGO "ForestCom" for 2020-2023.	Карабчук, Д. Часковський, О., Осадчук, Л., Скольський, І., Гаврилюк, В., Капля, Н., Довбенко, В., Пивовар, Т. (2024). Запобігання незаконному вирубуванню лісів в Україні: Звіт про результати моніторингу, здійснений експертами ГО "ЛІС" за 2020-2023 рр. Львів. 118 с.	https://drive.google.com/file/d/1cwSABICHIW5GRowl_vpZDMiF_x_bSI0w/view	Indicators 20, 51	Report	n/a
R82	Kashparov et. al (2022)	Kashparov V. O., Holiyaka D. M., Levchuk S. Ye., Berkovskiy V. B.	01.01.2022	Kashparov V. O., Holiyaka D. M., Levchuk S. Ye., Berkovskiy V. B. (2022). Zoning of radioactively contaminated territories after the Chernobyl accident. Nucl. phys. at. energy 23.	Кашпаров, В. О., Голяка, Д. М., Левчук, С. Є., Берковський, В. Б. (2022). Зонування територій радіоактивного забруднення після чорнобильської аварії. Ядерна фізика та енергетика. 23. 182–194.	https://jnpae.kinr.kyiv.ua/23.3/Articles_PDF/jnpae-2022-23-0182-Kashparov.pdf	Indicators 4, 22	Scientific Journal Article	The article analyses the zoning of the territories of radioactive contamination after the Chernobyl accident, in particular, the status of Ukrainian settlements in accordance with the current legislation and the criteria of contamination, as well as the need to clarify certain provisions of the legislation on resettlement of the population.
R83	Kharkiv Court of Appeal (2023)	Maro M., Mal'yovanyi Yu. /Kharkiv Court of Appeal	15.07.2023	Maro M., Mal'yovanyi Yu. (2023). Summarising the court practice of resolving civil disputes on the return of forest land to state ownership in 2020-2022. Kharkiv Court of Appeal.	Маро М., Мальованій Ю. (2023). Узагальнення судової практики вирішення цивільних спорів щодо повернення земель лісового фонду у власність держави за 2020-2022 роки. Харківський апеляційний суд.	https://hrra.court.gov.ua/sud4818/inshe/inf_court/uzag23c3	Indicators 1, 3	Other	Summarising the court practice of resolving civil disputes on the return of forest land to state ownership in 2020-2022
R84	Khomyuk, Osadchuk, Portakh (2021)	Khomyuk, P. H., Osadchuk, L. S., & Portakh, S. V.	01.01.2021	Khomyuk, P. H., Osadchuk, L. S., & Portakh, S. V. (2021). Formation and peculiarities of the application of standards for taxation of the commodity structure of forest stand reserves and harvested round timber. Scientific Bulletin of UNFU, 31(3). https://doi.org/10.32719/2312-538X.2021.31.3.17	Хомиук, П. Г., Осадчук, Л. С., & Портакх, С. В. (2021). Становлення та особливості застосування нормативів з таксації товарної структури запасів деревостанів і заготовлених круглих лісоматеріалів. Науковий вісник НЛТУ України, 31(3). https://doi.org/10.32719/2312-538X.2021.31.3.17	https://nv.ntu.edu.ua/Archive/2021/31_3/4.pdf	Indicator 51, Supply chain	Scientific Journal Article	Historical aspects of timber classification are considered
R85	Kogutich (2021)	Kogutich T./ NGO «Ecosphera»	19.07.2021	Kogutich, T. (2021). Water from the mountains that 90-year-olds don't remember. Ecosphera.	Когутич, Т. (2021). Вода з гір, якої не пам'ятають 90-річні. Екосфера.	https://ekosphera.org/voda-z-gir-vakoyi-ne-pamyatayut-90-richni/	Indicator 20	Other	The impact of economic activity on the hydrological regime in forests is described
R86	Kolbasin, Filatova (2023)	Kolbasin Ye.S., Filatova T.A. / Problems of Economics	15.07.2023	Kolbasin, Y. S., Filatova, T. A. (2023). The State and Tendencies in the Development of the Forestry Industry Complex of Ukraine in the Pre-War Period. Problems of Economics No. 4 (58).	Колбасін, Є.С., Філатова, Т.А. (2023). Стан і тенденції розвитку лісопромислового комплексу України у довоєнний період. Проблеми економіки № 4 (58).	https://www.problecon.com/export_pdf/problems-of-economy-2023-4_0-pages-70_81.pdf	Indicator 49	Scientific Journal Article	The article analyses the state and trends in the development of the timber industry of Ukraine in the pre-war period, in particular the woodworking industry, paper and furniture production, and examines their impact on the economy of the country's western regions.

Number	Short Name	Authors name / source name	Date (dd/mm/year)	Title in English	Title (in original language)	Link	Other Comments	Type of evidence	Justification of source
R87	Konkurent (2023)	Konkurent	25.11.2023	Foresters comment on the million-dollar fortune of the deputy head of the Polissia Forestry Office. (25.11.2023). Konkurent.	Лісвники прокоментували мільйонні статки заступника голови Поліського лісового офісу. (25.11.2023). Конкурент.	https://konkurent.ua/publication/127768/list-vnki-prokomentuvali-milyonni-statki-zastupnika-golovi-polisskogo-lisovogo-ofisu/	Indicator 11	News article	The article reports on the revelation of the facts of illegal enrichment of the deputy head of the Polissia Forest Office of the SFE "Forests of Ukraine", who, according to the Security Department has undeclared assets worth millions of dollars.
R88	Korovyak (2009)	Korovyak O.Ya. /Scientific Notes of Taurida V.I. Vernadsky National University.	01.07.2009	Korovyak O.Ya. (2009). Legal custom as a source of law. Scientific Notes of Taurida V.I. Vernadsky National University. Series: Legal Sciences, 2009, 6, 30 (69), 14-17.	Коровяк, О.Я. (2009). Правовий звичай як джерело права. Вчені записки ТНУ імені В.І. Вернадського. Серія: юридичні науки. 6, 30 (69), 14-17.	https://doi.org/10.32388/2707-0581/2019.6/03	indicator 46	Scientific Journal Article	The article examines the role of legal custom in regulating social relations, emphasizing its function as an ancillary source of law in administrative practice, where it holds authority only when consistent with formal legislation and societal morals, especially in the absence of governing laws. This article remains relevant because the role of legal custom as a source of law is an enduring concept in legal theory and practice.
R89	Korzhov 2 (2021)	Korzhov V., Kudra V. /Equipment and tools	02.01.2021	Korzhov, V., Kudra, V. (02.01.2021). Ecologisation of primary timber transport in mountain forests. Equipment and tools for professionals.	Коржов, В., Кудра, В. (02.01.2021). Екологізація первинного транспортування деревини у гірських лісах. Оборудование и инструмент для профессионалов.	http://ukrirmf.org.ua/wp-content/uploads/2021/05/ekol_perv_transp_kor.pdf	indicators 14-16, 18, 20-21	News article	The article outlines recommendations by UkrIMF, approved by the State Forest Resources Agency of Ukraine's Scientific and Technical Council. It addresses skidding trail impacts on the forest environment and primary timber transportation in mountainous areas, including effective methods for arranging skidding trails on slopes and crossing watercourses.
R90	Korzhov (2023)	Korzhov V. /Ecoinform	11.01.2023	Korzhov, V. (11.01.2023). From norms to the state standard. newspaper 'Nature and Society'. Ecoinform.	Коржов, В. (11.01.2023). Від нормативів до держстандарту. Газета "Природа і суспільство". Екоінформ.	https://ekoinform.com.ua/?p=18229	indicators 14,15	News article	The article provides information on the state of affairs with the construction of forest roads in Ukraine and related regulatory issues, and discusses the development of the DSTU for the design of such roads.
R91	Korzhov 1 (2021)	Korzhov V. / Proceedings of the Forestry Academy of Sciences of Ukraine	13.07.2021	Korzhov, V. (2021). Technical condition features of the forest roads in the Ukrainian Carpathians. Proceedings of the Forestry Academy of Sciences of Ukraine. vol. 22.	Коржов, В. (2021). Особливості технічного стану лісових шляхів в Українських Карпатах. Наукові праці Лісвинної академії наук України, вип. 22.	https://drive.google.com/file/d/1yNApE-eEviT3CibZ9splG89L7wCMYCsF/view	indicator 15	Scientific Journal Article	The article is devoted to the study of the network of forest roads on the northeastern megaslope of the Ukrainian Carpathians, which are used for the transport of harvested timber. The technical condition of forest roads and passages is analysed, their characteristics, differences in capital and problematic aspects of infrastructure are identified.
R92	Kriachko, Perepelitsyn (2023)	Kriachko E.M., Perepelitsyn G.B. /Problems of economy	15.07.2023	Kriachko, E.M., Perepelitsyn, G.B. (2023). Evaluation of the dynamics of the world and Ukrainian markets of woodworking industry products. Problems of economy. № 1. P. 32-41.	Крячко, Е.М., Перепеніцин, Г.Б. (2023). Оцінка динаміки світового та українського ринків продукції деревообробної промисловості. Проблеми економіки. № 1. С. 32-41.	https://doi.org/10.32983/2222-0712-2023-1-32-41	Indicators 15, 49, Supply chain	Scientific Journal Article	The article analyses the dynamics of the global and Ukrainian markets for wood products, in particular, the commodity structure of wood trade, including roundwood, fuelwood, sawn timber, plywood, veneer, boards and other wood materials.
R93	Krugliak (2021)	Krugliak V.	01.01.2021	Krugliak V. (2021). Risk indicators of transfer pricing according to the documents of international organizations and ways of their further use. Bulletin of the Khmelnytskyi National University, 4. 59-65.	Кругляк, В. В. (2021). Індикатори ризиків трансфертного цілювання згідно з документами міжнародних організацій та шляхи їх подальшого використання. Вісник Хмельницького національного університету, № 4. 59-65.	http://journals.khnu.km.ua/vestnik/?p=7670	Indicator 53	Scientific Journal Article	The article identifies the documents of international organisations (OECD, UN, EU) relating to transfer pricing risks as a part and a separate category of tax risks, as well as an integral element of tax control over taxpayers' compliance with transfer pricing rules.
R94	Kurkul.com (2023)	Kurkul.com	14.03.2023	Is it possible to cure soil from war - answers to the most common questions. (14.03.2023). Kurkul.com.	Чи можна вилікувати ґрунт від війни — відповіді на найпоширеніші запитання. (14.03.2023). Kurkul.com.	https://kurkul.com/spetsproekty/1423-chi-mozna-vilikuvali-grunt-vid-viyni--vidpovidi-na-nayposhirenishi-zapitannya	indicator 21	News article	The article describes the consequences of man-made war-related soil contamination in Ukraine, including the mechanical, chemical and physical impacts of war on the land, which can lead to serious human health and environmental problems.
R95	Kuts (2024)	Kuts V. /Syla pravdy	20.08.2024	Kuts, V. (20.08.2024). Who will build dozens of kilometres of new forest roads in Polissia and how they will affect nature. Syla pravdy.	Кучь, В. (20.08.2024). Хто збудує десятки кілометрів нових лісових доріг на Поліссі і як вони вплинуть на природу. Сила правди.	https://sylaprawy.com/hto-zbuduye-desyatyki-kilometriv-novyh-lisovyh-dorij-na-polissi-i-yak-vony-vplynut-na-prirodu/	indicator 15	News article	The article analyses the construction and repair of forest roads in Volyn and Rivne regions, in particular their impact on natural areas and ecosystems, as well as criticism from environmentalists about environmental damage.
R96	Kuzyk, Tovaryansky (2023)	Kuzyk A. D., Tovaryansky V. I. / Bulletin of Lviv University of Life Safety	15.07.2023	Kuzyk, A. D., Tovaryansky, V. I. (2023). The impact of military actions on forest ecosystems of Ukraine and their post-war restoration. Bulletin of Lviv University of Life Safety. 27.	Кузык, А. Д., Товарианський, В. І. (2023). Вплив воєнних дій на лісові екосистеми України та їх післявоєнне відновлення", Вісник ЛДВБЖД, №27.	https://journal.ldubgd.edu.ua/index.php/Visnuk/article/download/2529/2414/	indicators 16, 64	Scientific Journal Article	Information on the impact of military operations on forests and forestry in Ukraine
R97	Legal Newspaper (2021)	Nadiya Zahriya / Legal Newspaper	13.05.2021	Zahriya, N. (2021). The employer does not pay wage arrears. What to do? Legal Newspaper.	Загрія, Н. (2021). Роботодавець не виплачує заборгованість по зарплаті. Що робити? Юридична газета.	https://yur-gazeta.com/publications/practice/trudove-pravo/robotodavec-ne-viplachue-zaborovanist-po-zarplat-shcho-robiti.html	indicators 35, 36, 37	Other	Legal advice in cases of on non-payment of wages
R98	Legal Newspaper (2022)	Legal Newspaper	18.01.2022	Will discrimination in employment remain? (2022). Legal Newspaper.	Дискримінація при працевлаштуванні залишиться? (2022). Юридична газета.	https://yur-gazeta.com/publications/practice/trudove-pravo/diskriminacya-pri-pracevlashtuvanni-zalishitsya.html	Indicators 38,39	Other	Legal advice for employers on issues of descrimination
R99	LIAC, SFRAU (2024)	LIAC, SFRAU	01.01.2024	Information on the results of monitoring the domestic consumption of unprocessed timber in 2023. (2024). LIAC, SFRAU.	Інформація про результати моніторингу внутрішнього споживання вітчизняних лісоматеріалів необроблених за 2023 р. (2024). LIAC, SFRAU.	https://www.ukrforest.com/files/internal_monitoring/monitoring-2023-12.pdf	Indicator 52	Statistics & Figures	Aggregated data on volumes of logged and sold unprocessed timber in Ukraine (official results of monitoring)
R100	Library of congress (2021)	Library of congress	01.07.2021	Ukraine: New Law Determines Legal Status of Indigenous People. (01.07.2021). Library of congress.	Ukraine: New Law Determines Legal Status of Indigenous People. (01.07.2021). Library of congress.	https://www.loc.gov/item/global-legal-monitor/2021-08-02/ukraine-new-law-determines-legal-status-of-indigenous-people/	Indicators 42,43	News article	The news on adoption of the Law of Ukraine "On Native Peoples"
R101	LIGA Zakon (2024)	LIGA Zakon	26.03.2024	The amount of fines for employers will increase from 1 April - the State Labour Service. (26.03.2024). LIGA Zakon.	Із 1 квітня зросте розмір штрафів для роботодавців – Держпраці. (26.03.2024). LIGA Zakon.	https://buh.ligazakon.net/news/226379_z-1-kvtnya-zroste-rozmir-shtrafiv-dlya-robotodavtsiv-derzhprats	indicators 35-37	News article	The article examines the changes in the legislation on employers' liability for violations of labour laws in Ukraine, in particular, from 1 April 2024, the minimum wage will increase to UAH 8,000, which will lead to increased fines for employers for violations such as failure to register employees or paying salaries without tax.
R102	LIGA Zakon 1 (2023)	Kyrychuk M. /LIGA Zakon	20.07.2023	Kyrychuk, M. (2023). Constant overtime work and no rest periods are not allowed during the war - State Labour Service. LIGA Zakon.	Кирильчук, М. (2023). Постійна понаднормова робота і без норм відпочинку не допускається в період війни – Держпраці. LIGA Zakon.	https://buh.ligazakon.net/news/221030_post-vna-ponadnormova-robita-bez-norm-vidpochinku-ne-dopuskatsya-v-period-viyni-derzhprats	Indicator 37	Other	The source discusses the issue of overtime during the martial law in Ukraine, focusing on restrictions on overtime and rest periods. The source provides an example of an employee's complaint and explanation of the illegality of such actions of the employer, as well as the possibility of appealing against them.

Number	Short Name	Authors name / source name	Date (dd/mm/year)	Title in English	Title (in original language)	Link	Other Comments	Type of evidence	Justification of source
R103	LIGA Zakon 2 (2023)	Prisyazhna L./ LIGA Zakon	18.01.2023	Prisyazhna, L. (18.01.2023). Discrimination and Mobbing at Work: Definition and Remedies. LIGA Zakon.	Присяжна, Л. (18.01.2023). Дискримінація та мобінг на роботі: визначення та способи правового захисту. LIGA Zakon.	https://biz.ligazakon.net/news/216830_diskrimnatsiya-ta-mobng-na-robot-viznachennya-ta-sposobi-pravovogo-zakhistu	Indicators 38, 39	News article	The article examines the problems of discrimination and mobbing in the workplace in Ukraine, defining these concepts and their manifestations, and provides recommendations on legal protection of employees who have been victims of these phenomena. The article also outlines specific steps that employees can take to protect their rights, including contacting their employer, law enforcement agencies or the courts.
R104	LIGA Zakon 3 (2023)	Koznova O./ LIGA Zakon	19.07.2023	Koznova, O. (2023). Non-payment of wages during the war: is the employer liable? LIGA Zakon.	Кознова, О. (2023). Невиплата заробітної плати під час війни: чи несе роботодавець відповідальність. LIGA Zakon.	https://biz.ligazakon.net/news/220990_neviplata-zarobitno-plati-pd-chas-viyni-chi-nese-robotodavets-vidpovidalnst	Indicators 35, 37	Other	Legal requirements on labour laws and remuneration
R105	Lisova (2012)	Lisova K. L. / Interregional Academy of Personnel Management	04.07.2012	Lisova, K. L. (2012). Customary law: a course of lectures – 94 p. Interregional Academy of Personnel Management.	Лісова, К. С. (2012). Звичаєве право: курс лекцій – 94 с. Міжрегіональна Академія Управління персоналом.	https://maup.com.ua/assets/files/lib/book/zyicha_pраво.pdf	Indicator 46	Other	The course of lectures remains relevant, as it provides basic knowledge of customary law as an important component of the Ukrainian legal system and legal culture in general.
R106	LRT.It (2024)	Levchenko O. / LRT.It	16.07.2024	Levchenko, O. (16.07.2024). The territories occupied by Russia are a hotbed of human rights violations and torture. LRT.It.	Левченко, О. (16.07.2024). Окуповані Росією території - осередок порушення прав людини і катувань. LRT.It.	https://www.lrt.it.ua/novini/1263/2261686/okupovani-rosiileu-teritoriyi-oseredok-porushennia-prav-ljudini-i-katuvan	Indicators 25-48	News article	The article examines human rights violations in the temporarily occupied territories of Ukraine, including crimes committed by Russian troops, who ignore international law.
R107	Lviv portal (2023)	Denysyaka O. / Lviv portal	15.07.2023	Denysyaka, O. (15.07.2023). Two illegal sawmills were discovered in Stryshchyna. Lviv portal.	Денисюка, О. (15.07.2023). На Стришчині викрили дві нелегальні пилорами. Львівський портал.	https://portal.lviv.ua/news/2023/03/02/na-stryshchyni-vkryty-dvi-nелеgальni-pyloramy	Indicator 33	News article	The article reports on the shutdown of two illegal sawmills in Stryi district, where timber worth more than UAH 120,000 was seized and facts of illegal logging and tools for this purpose were revealed.
R108	M.E.Doc (2023)	M.E.Doc	02.06.2023	Regarding the use of summarized accounting of working time. (2023). M.E.Doc.	Щодо використання підсумованого обліку робочого часу. (2023). М.Е.Док.	https://medoc.ua/index.php/blog/shhodo-vikoristannia-pidsumovanogo-obliku-robochogo-chasu	Indicators 36, 37	Other	Legal requirements regarding the use of summarized accounting of working time
R109	Main Department of the State Tax Service in Zhytomyr region (2024)	Main Department of the State Tax Service in Zhytomyr region	11.03.2024	Peculiarities of administration of rent for the use of forest resources. (11.03.2024). Main Department of the State Tax Service in Zhytomyr region.	Особливості адміністрування рентної плати за використання лісових ресурсів. (11.03.2024). Головне управління ДПС у Житомирській області.	https://zt.tax.gov.ua/media-ark/news-ark/763162.html	Indicator 6	News article	The publication describes the main aspects of the rent for the special use of forest resources in 2024, including payers, objects of taxation, rates, calculation rules and payment terms, as well as the conditions for obtaining special permits for the use of forest resources and the distribution of rent funds between the state and local budgets.
R110	Mal'yovanyi (2021)	Mal'yovanyi A. / Government portal	09.06.2021	Mal'yovanyi, A. (09.06.2021). The State Ecological Inspectorate told about the main violations in forests. Government portal.	Мальований, А. (09.06.2021). У Держекоінспекції розповіли про основні порушення в лісах. Урядовий портал.	https://www.kmu.gov.ua/news/u-derzhekoinspektsiyi-rozpozvili-pro-osnovni-porushennya-v-lisah	Indicator 13	News article	The main breaches of environmental legislation found during inspections are noted.
R111	Marchuk (2023)	Marchuk Yu / Association "Foresters of Ukraine"	16.08.2023	Marchuk, Yu. (16.08.2023). Once again about environmental impact assessment, or, where is the truth? Association "Foresters of Ukraine".	Марчук, Ю. (16.08.2023). Ще раз про оцінку впливу на довкілля, або, де правда? Товариство лісників України.	https://tiu.kiev.ua/pro-nas/povini-zakhodi/novina/article/jurii-marchuk-shche-rae-pro-ocinku-vplyvu-na-dovkilla-abo-de-pravda.html	Indicator 16	News article	The article discusses the shortcomings of environmental impact assessment (EIA), which pose significant challenges for effective forest and environmental management in the context of modern environmental challenges.
R112	Martyshev, Bohonos (2023)	Martyshev P., Bogonos M. / Kyiv School of Economics	01.05.2023	Martyshev, P., Bogonos, M. (2023). The impact of exchange trading on the development of the wood market in Ukraine. Kyiv School of Economics.	Мартишев, П., Богонос, М. (2023). Вплив біржової торгівлі на розвиток ринку деревини в Україні. Київська школа економіки.	https://kse.ua/wp-content/uploads/2023/05/Zvit_torgivlya-derevinoyu.pdf	Indicators 7, 8, 10, 49	Report	The report analyses timber trading in Ukraine
R113	Matus et al (2020)	Matus S. A., Morozov A. V., Morozova T. V., Rutkovska I. A., Khrutba V. O. / Roads and bridges	14.05.2020	Matus, S. A., Morozov, A. V., Morozova, T. V., Rutkovska, I. A., Khrutba, V. O. (2020). Integration of ecoducts in road network of Ukraine for biodiversity conservation. Roads and bridges. Issue 21. 86-94.	Матус, С. А., Морозов, А. В., Морозова, Т. В., Рутковська, І. А., Хрутьба, В. О. (2020). Особливості інтеграції екодуктів в дорожню мережу України для збереження біорізноманіття. Дороги і мости. Вип. 21. С. 86-94.	http://dorogimosti.org.ua/files/upload/86-94.pdf	Indicator 15	Scientific Journal Article	The article examines the integration of ecoducts into the road network of Ukraine to preserve biodiversity, in particular through the creation of bio-crossings that allow animals to safely cross roads and contribute to the conservation of populations.
R114	Melen-Zabramna (2021)	Melen-Zabramna O. / EPL	13.07.2021	Melen-Zabramna, O. (2021). Public participation in decision-making and environmental documents: a manual. EPL [edited by O. Kravchenko]. Lviv: "Manuscript Company, 40 p.	Мельнє-Забрамна, О. (2021). Участь громадськості в прийнятті рішень та документів довкілєвого характеру: посібник. [за заг. ред. О. Кравченко]. ЕПЛ. Львів: Компанія "Манускрипт". 40 с. ЕПЛ.	https://epl.org.ua/wp-content/uploads/2021/05/EPL_Uchast_groma_d.pdf	Indicator 46	Other	The manual highlights the importance of public participation in decision-making that affects the environment, lists the forms of such participation, procedures for developing plans and programmes, urban planning documentation, and legislative norms on environmental permitting.
R115	Melnyk (2024)	Melnyk R. / Hromadske	08.04.2024	Melnyk, R. (08.04.2024). Russians destroyed 60 thousand hectares of forest in the occupied territories of Ukraine - NGLmedia. Hromadske.	Мельник, Р. (08.04.2024). На окупованих територіях України росіяни знищили 60 тисяч гектарів лісу - NGLmedia. Hromadske.	https://hromadske.ua/posts/na-okupovanih-teritoriyah-ukrayini-rosiyani-znishili-60-tisyach-gektariv-lisu-nlmedia	Indicators 4, 13, 49-53, 55-63	News article	The article highlights the destruction of more than 60,000 hectares of forest in the temporarily occupied territories of Ukraine, estimated at more than UAH 14 billion, including through felling, fires, mining and explosions that caused significant environmental damage.
R116	Ministry of Environmental Protection and Natural Resources 1 (2024)	Ministry of Environmental Protection and Natural Resources	29.03.2024	Raids continue on the territory of the Chernobyl zone: new facts of violations of environmental protection legislation have been discovered. (29.03.2024). Ministry of Environmental Protection and Natural Resources.	На території Чорнобильської зони продовжуються рейди: виявлено нові факти порушення природоохоронного законодавства. (29.03.2024). Міністерство захисту довкілля та природних ресурсів України.	https://mepr.gov.ua/na-teryoriyi-chornobylskoyi-zony-prodovzhuyutsya-rejdy-vyavleno-novi-fakty-porushennya-prirodoohoronnogo-zakonodavstva/	Indicator 4	News article	The publication outlines the main results of the inspection carried out within the Chernobyl Radiation and Ecological Biosphere Reserve, revealing new violations of environmental legislation, including illegal tree felling and land ploughing.
R117	Ministry of Environmental Protection and Natural Resources 3 (2024)	Ministry of environment protection and natural resources / Data.gov.ua	11.07.2024	Ministry of environment protection and natural resources. (2024). State cadastre of territories and objects of the nature reserve fund. Data.gov.ua.	Міністерство захисту довкілля та природних ресурсів України.	https://data.gov.ua/dataset/mepr_05	Country overview	Statistics & Figures	Official list of territories and objects of Nature Reserved Fund of Ukraine
R118	Ministry of Finance of Ukraine (2022)	Ministry of Finance of Ukraine	14.07.2022	Shadow economy - general trends in 2021 - Research note of the Ministry of Finance of Ukraine. (2022).	Тіньова економіка - загальні тенденції 2021 - Аналітична записка Міністерства фінансів України. (2022).	https://skilly-skilly.info/wp-content/uploads/2022/10/Zapyska_-2021_TE.pdf	Indicator 6	Report	The report analyses the state and trends of the shadow economy in Ukraine, including its size, structure and impact on the economy
R119	Ministry of Veterans Affairs of Ukraine (2024)	Ministry of Veterans Affairs of Ukraine. Official website	16.07.2024	How to contact the Ukrainian Parliament Commissioner for Human Rights. (2024). Ministry of Veterans Affairs of Ukraine. Official website.	Як звернутися до Уповноваженого Верховної Ради України з прав людини. (2024). Міністерство у справах ветеранів України. Офіційний сайт.	https://mva.gov.ua/prescenter/category/86-novini/yak-zvernutysya-do-upovnovazhenogo-verhovnoyi-radi-ukrayini-z-prav-ljudin	Indicator 25	Other	Practical advice in case of violation of human and civil rights

Number	Short Name	Authors name / source name	Date (dd/mm/year)	Title in English	Title (in original language)	Link	Other Comments	Type of evidence	Justification of source
R120	Mistosumy.com (2024)	Mistosumy.com	16.08.2024	Illegal construction on forest fund lands revealed in Sumy region. (16.08.2024). Mistosumy.com.	На Сумщині виявили незаконну забудову на землях лісового фонду. (16.08.2024). Mistosumy.com.	https://mistosumy.com/news/porod_1_region/83116-na-sumshhyni-viyavili-nezakonnuzabudovu-na-zemliakh-lisovogo-fondu.html	Indicators 1,2, 14,15	News article	The article is devoted to the detection of illegal residential development on the lands of the forest fund in Sumy region, developed without appropriate permits.
R121	Mudra (2023)	Mudra O. /Zakarpattia online beta	02.11.2023	Mudra, O. (02.11.2023). Wind, money, and mountain meadows: How MP Maksym Yefimov's companies are chasing green energy in the Carpathian highlands. Zakarpattia online beta.	Мудра, О. (02.11.2023). Вітер, гроші, полонини. Як фірми нардена Максима Єфімова полюють за зеленою енергією у високоріч'ї Карпат. Закарпаття онлайн beta.	https://zakarpattia.net.ua/News/230850-Viter-hrosi-poloniny-Iak-firmy-nardepa-Maksyma-IEfimova-poliuiut-za-zelenoiu-enerhiei-u-vysokohir'kE2%80%99i-Karpat	indicators 14, 15	News article	The article analyses the violations of environmental legislation during the construction of wind farms in the Carpathians, in particular on the Watershed Ridge, and raises the question of the feasibility of such projects in environmentally sensitive areas.
R122	Mudra (2024)	Mudra O. / Zakarpattia online beta	16.07.2024	Mudra, O. (16.07.2024). Uzhhorod foresters entered false information in documents to cut down trees in a nature reserve near the Runa valley. Zakarpattia online beta.	Мудра, О. (16.07.2024). Ужгородські лісники ввели в документи неправдиву інформацію, щоб вирубити дерева у заказнику під полониною Руною. Закарпаття онлайн beta.	https://zakarpattia.net.ua/News/233824-Uzhhorodski-lisivnyky-vnesly-u-dokumenty-nepravdyu-informatsiiu-shchob-vyrubaty-dereva-u-zakaznyku-pid-polonynoiu-Runolu-DOKUMENTY7fbclid=IwY2xjawE22tIeHRuA2ElbQwMQABHVUzPaapTUaBIM88jY4kxTdcmDU-BgMmiqVAetZMidYeNlWpPftYmcfIqQ_aem_Ht5nS87PCoZGzHyn1w3Xg	Indicators 12, 46, 48	News article	The publication describes how Uzhhorod foresters entered false information into documents to justify the felling of trees in the Turye-Polyansky reserve, trying to do so under the guise of emergency felling, although in fact these trees were not emergency trees, and this felling was related to plans to build windmills in the Runa valley.
R123	Myroniuk et al (2020)	Myroniuk, V., Bilous, A., Khan, Y., Terentiev, A., Kravets, P., Kovalevskiy, S., & See, L.	12.07.2020	Myroniuk, V., Bilous, A., Khan, Y., Terentiev, A., Kravets, P., Kovalevskiy, S., & See, L. (2020). Tracking Rates of Forest Disturbance and Associated Carbon Loss in Areas of Illegal Amber Mining in Ukraine Using Landsat Time Series. Remote Sensing, 12(14), 2235.	Myroniuk, V., Bilous, A., Khan, Y., Terentiev, A., Kravets, P., Kovalevskiy, S., & See, L. (2020). Tracking Rates of Forest Disturbance and Associated Carbon Loss in Areas of Illegal Amber Mining in Ukraine Using Landsat Time Series. Remote Sensing, 12(14), 2235.	https://victormyroniuk.users.earthengine.app/view/amber	Indicator 57	Other	Map of illegal amber mining in Ukraine
R124	Myroniuk et.al (2024)	Myroniuk, V., Weinreich, A., von Doski, W., Polley, H., Diaz, M.	01.01.2024	Myroniuk, V., Weinreich, A., von Doski, W., Polley, H., Diaz, M. (2024). How much forest resources do we have in Ukraine? Data, Methodology and Output of the Remote Sensing-based Forest Inventory 2023.	Миронюк, В., Вайнрайх, А., фон Доски, В., Поллей, Г., Діаз, М. (2024). Скільки лісових ресурсів в Україні? Дані, методологія та результати інвентаризації лісів 2023 року на основі даних дистанційного зондування Землі.	https://www.sfi-ukraine.org.ua/wp-content/uploads/2024/05/booklet_ua-20x20_e-book-1.pdf	Country overview	Other	Results of remote-sensing-based forest inventory in Ukraine
R125	National Agency on Corruption Prevention (2024)	National Agency on Corruption Prevention (NACP)	22.05.2024	NACP to cooperate with WWF-Ukraine to minimise corruption risks in forestry. (22.05.2024). National Agency on Corruption Prevention (NACP).	НАЗК співпрацюватиме з Всесвітнім фондом природи України WWF-Ukraine задля мінімізації корупційних ризиків у сфері лісового господарства. (22.05.2024). Національне агентство з питань запобігання корупції (НАЗК).	https://nazk.gov.ua/uk/novyny/nazk-spiwpratsyuvatyime-z-vsesvitnim-fondom-pryrody-ukrainy-wwf-ukraine-zadlyaminimizatsii-korupciyslynyh-ryzykiu-sferilisovogo-gospodarstva/	Indicator 10	News article	The article discusses the cooperation between the National Agency for the Prevention of Corruption, and representatives of WWF-Ukraine to address problems in the forestry industry, in particular through strategic analysis of corruption risks and development of anti-corruption measures.
R126	National Agency on Corruption Prevention (2023)	National Agency on Corruption Prevention (NACP)	01.01.2023	Corruption in Ukraine 2023: understanding, perception, prevalence. (2023). National Agency on Corruption Prevention (NACP).	Корупція в Україні 2023: розуміння, сприйняття, поширеність. (2023). Національне агентство з питань запобігання корупції (НАЗК).	https://nazk.gov.ua/pdf/7files/wp-content/uploads/Pages/70f5770f5b2f90b754dc70de685d9bba25223e3e717f15583322324126276f8ff51ec6849901.pdf	Indicator 10	Report	The sociological study conducted by the National Agency on Corruption Prevention contains data on the corruption index in the forestry industry, on customs, and the evaluation of the effectiveness of anticorruption activities in Ukraine.
R127	National Child Labour Survey (2017)	ILO, Ukrainian Center for Social Reforms and State Statistics Service of Ukraine	09.07.2017	Ukraine National Child Labour Survey 2014-2015 - Main findings: Analytical Report. (2017). ILO, Ukrainian Center for Social Reforms and State Statistics Service of Ukraine.	Національне обстеження дитячої праці в Україні 2014–2015 - Основні результати: Аналітичний звіт. (2017). Міжнародна організація праці Український центр соціальних реформ Державна служба статистики України.	https://ucsr.kiev.ua/publications/2017_Ukraine_NCLS_2014-2015_Ukr.pdf	Indicator 28	Report	The National Child Labour Survey in Ukraine 2014-2015 remains relevant, as it highlights the scale and characteristics of child labour, providing a basis for assessing changes in this area. The study clearly distinguishes between two concepts: "working children" and "child labour". The study includes an analysis of the age structure of children involved in child labour, gender and settlement differentiation, types of work and areas of activity.
R128	National Scientific Centre for Radiation Medicine (2021)	National Scientific Centre for Radiation Medicine	13.07.2021	Thirty-five years of the Chernobyl disaster: radiological and medical consequences, protection and recovery strategies: National Report of Ukraine. Kyiv, 283 c. (2021). National Scientific Centre for Radiation Medicine.	Тридцять п'ять років Чорнобильської катастрофи: радіологічні та медичні наслідки, стратегії захисту та відродження : Національна доповідь України. Київ, 283 с. (2021). Національний Науковий Центр Радіаційної Медицини.	https://ncrcm.gov.ua/downloads/2021/national_report_2021.pdf	Country overview, Indicators 4, 22	Report	The National Report analyses the radiological and medical consequences 35 years after the Chernobyl accident: radiation doses, health status of the victims and its changes in the long term, social and psychological state of the residents of the radionuclide-contaminated areas and demographic changes.
R129	Novo-Volynsk City Council (2021)	Novo-Volynsk City Council. Official website	10.12.2021	Labour protection in Ukraine - problems, experience, prospects. (10.12.2021). Novo-Volynsk City Council. Official website.	Охорона праці в Україні – проблеми, досвід, перспективи. (10.12.2021). Нововолынська міська рада – офіційний сайт.	https://nov.gov.ua/2021/12/10/okhorona-pratsi-v-ukraini-problemy-dosvid-perspektivy/	Indicator 23	News article	Legal requirements on labour protection in Ukraine
R130	nv.ua (2024)	nv.ua	09.04.2024	To cut down everything. Russians are destroying Ukrainian forests. (09.04.2024). Nv.ua.	Зрубати все. Росіяни знищують українські ліси. (09.04.2024). Nv.ua.	https://nv.ua/ukr/ukraine/events/rosiyani-znishchuyut-lisi-ukrainini-nashidki-dlya-ekologii-doslidzheniya-ni-media-novini-ukraini-50408262.html	Indicators 1, 2, 4, 13, 16, 49-53, 55-57, 58-63	News article	Analysis of satellite images shows that over the two years of the war, more than 60,000 hectares of forests in the occupied territories were cut down, which led to significant direct economic losses and environmental consequences.
R131	Ombudsman of Ukraine (2023)	Ombudsman of Ukraine	06.09.2023	Child exploitation: risks and legal liability. (06.09.2023). Ombudsman of Ukraine.	Дитяча експлуатація: ризики і правова відповідальність. (06.09.2023). Омбудсмен України.	https://www.ombudsman.gov.ua/news_detail/dityacha-eksploatatsiya-ryziki-i-pravova-vidpovidalnist	Indicators 27, 28	News article	An article on the website of the Ukrainian Parliament Commissioner for Human Rights examines the issue of child exploitation in Ukraine, focusing on the risks associated with this practice and legal responsibility for it. She describes different forms of child exploitation, such as labour exploitation, sexual exploitation and involvement in criminal activities. The article also contains recommendations for government agencies and society to prevent these phenomena and protect children's rights.

Number	Short Name	Authors name / source name	Date (dd/mm/year)	Title in English	Title (in original language)	Link	Other Comments	Type of evidence	Justification of source
R132	Orlov et al. (2021)	Orlov O. O., Shevchuk V. V., Zhukovskiy O. V., Kurbet T. V. / URIFFM	13.07.2021	Orlov, O. O., Shevchuk, V. V., Zhukovskiy, O. V., Kurbet, T. V. (2021). Zoning of the territory of the Forest Fund of Ukraine by the density of contamination with man-made radionuclides and the possibility of differentiated harvesting of forestry products under conditions of radioactive contamination. 23 p. Approved by the Scientific and Technical Council of the State Forest Resources Agency on 20 December 2022. URIFFM.	Орлов, О. О., Шевчук, В. В., Жуковский, О. В., Курбет, Т. В. (2021). Зонування території Лісового фонду України за щільністю забруднення техногенними радіонуклідами та можливість диференційованої заготівлі продукції лісового господарства в умовах радіоактивного забруднення. 23 с. Затверджено Науково-технічною радою Держлісагентства, від «20» грудня 2022. УкрНДЛІГА.	n/a	Indicators 4, 22	Other	This is an industrial regulatory document that regulates the zoning of the forest fund of Ukraine depending on the density of contamination with man-made radionuclides and establishes differentiated rules for harvesting timber products in such conditions.
R133	PEFC (2024)	PEFC	01.01.2024	Facts and figures. (01.01.2024). PEFC.	Facts and figures. (01.01.2024). PEFC.	https://www.pefc.org/discover-pefc/facts-and-figures	Country overview	News article	Recent data on PEFC- certified enterprises in Ukraine
R134	Poliakova, Abruscato (2023)	Poliakova, L., Abruscato, S./ Forest Europe	15.07.2023	Poliakova, L., Abruscato, S. (2023). Supporting the recovery and sustainable management of Ukrainian forests and Ukraine's forest sector: Final report. Forest Europe.	Poliakova, L., Abruscato, S. (2023). Supporting the recovery and sustainable management of Ukrainian forests and Ukraine's forest sector: Final report. Forest Europe.	https://foresteurope.org/wp-content/uploads/2023/08/Supporting-the-recovery-and-sustainable-management-of-Ukrainian-forests-and-Ukraines-forest-sector-Final-report.pdf	Indicators 14-16,18-21, Country overview	Report	Information on the impact of military operations on forests and forestry in Ukraine
R135	Poltava City Council (2022)	Poltava City Council and the executive committee. Official website	10.06.2022	Memo for business entities on compliance with the requirements of sanitary legislation when using pesticides, agrochemicals and plant protection products. (10.06.2022). Poltava City Council and the executive committee. Official website.	Пам'ятка для суб'єктів господарювання щодо дотримання вимог санітарного законодавства при застосуванні пестицидів, агрохімікатів та засобів захисту рослин. (10.06.2022). Офіційний сайт Полтавської міської ради та виконавчого комітету.	https://www.rada-poltava.gov.ua/people/7234/	Indicator 24	News article	The article describes the requirements of sanitary legislation on the use of pesticides, agrochemicals and plant protection products in agriculture and forestry.
R136	PRAVO (2024)	Kurilov Ye. /PRAVO	27.09.2024	Kurilov, Ye. (27.09.2024). Multilateral agreements of CRS and CbC entered into force for Ukraine. PRAVO.	Курілов, Є. (27.09.2024). Багатосторонні угоди CRS та CbC набрали чинності для України. PRAVO.	https://pravo.ua/bahatostoronni-uhody-crs-ta-cbc-nabraly-chynnosti-dlia-ukrainy-dps-ukrainy-nahaduje-platnykam-podatkyv/	Indicator 53	News article	The article outlines the key aspects of the implementation of automatic e
R137	PWC (2024)	PWC	28.06.2024	Ukraine. Corporate - Group taxation. Transfer pricing. (28.06.2024). PWC.	Ukraine. Corporate - Group taxation. Transfer pricing. (28.06.2024). PWC.	https://taxsummaries.pwc.com/ukraine/corporate/group-taxation	Indicator 53	News article	
R138	Radio Svoboda (2021)	Yevchyn D. / Radio Svoboda	21.11.2021	Yevchyn, D. (21.11.2021). "One of our own" in Ukraine. Who are the Crimean Tatars, Karaites, and Krymchaks? Radio Svoboda.	Євчин, Д. (21.11.2021). «Свій» в Україні. Хто такі кримські татари, карайми і кримчак? Радіо Свобода.	https://www.radiosvoboda.org/a/svoyi-v-ukrayini-khto-taki-kryms%C4%B9ki-tatary-karayimy-i-krymchaky/31520727.html	Indicators 42,43	News article	The article outlines the historical context and legal status of the Crimean Tatars, Karaites and Krymchaks as natives peoples of Ukraine, as well as their rights to self-government.
R139	Radio Svoboda (2023)	Radio Svoboda	04.04.2023	The Crimean Tatar people and Ukraine as a context. (04.04.2023). Radio Svoboda.	Кримськотатарський народ та Україна як контекст. (04.04.2023). Радіо Свобода.	https://ua.krymr.com/a/krymskotatskyi-narod-ukraina-kontekst/32348710.html	Indicators 42,43	News article	The article outlines the historical context and legal status of the Crimean Tatars, Karaites and Krymchaks as natives peoples of Ukraine, as well as their rights to self-government.
R140	Radio Svoboda 1 (2024)	News of the Azov region, Yankovskiy O., Badiuk O. / Radio svoboda	05.05.2024	News of the Azov region, Yankovskiy, O., Badiuk, O. (05.05.2024). "They will seize everything." Land under Russian occupation: is it possible to save property from the invaders? Radio Svoboda.	Новини Приазов'я, Янковський, О., Бадюк, О. (05.05.2024). «Будуть віджимати все». Земля в російській окупації: чи можна врятувати майно від загарбників? Радіо Свобода.	https://www.radiosvoboda.org/a/novyny-pryazovya-vidbyrayut-zemlyu-v-okupatsiyi/32933305.html	Indicators 1, 2	News article	The article notes that in the occupied territories of southern Ukraine, the Russian authorities are checking the documents of land and property owners in an attempt to seize property.
R141	Radio Svoboda 2 (2024)	News of the Azov region, Yankovskiy O., Badiuk O. / Radio svoboda	16.07.2024	News of the Azov region, Yankovskiy, O., Badiuk, O. (16.07.2024). "Foreigner" at home or deportation?: forced passporting in the occupation. How to punish Russia for this? Radio svoboda.	Новини Приазов'я, Янковський, О., Бадюк, О. (16.07.2024). «Іноземець» у себе вдома або депортація?: примусова паспортизація в окупації. Як покарати за це Росію? Радіо Свобода.	https://www.radiosvoboda.org/a/novyny-pryazovya-prymusova-pasportyzatsiya-zlochyn-pokarannya-rosiyi/32970887.html	Indicators 25-48	News article	The article focuses on the forced passportisation of Ukrainians in the occupied territories, the threat of deportation for those who have not received a Russian passport, and Russia's violation of international law.
R142	Radio Svoboda 3 (2024)	Haliv O. / Radio Svoboda.	30.04.2024	Haliv, O. (30.04.2024). Ukraine's retreat from the Convention on Human Rights. What it means and whether there is a "betrayal" in the actions of the authorities. Radio Svoboda.	Галів, О. (30.04.2024). Відступ України від Конвенції із прав людини. Що це означає і чи є «зрада» у діях влади. Радіо Свобода.	https://www.radiosvoboda.org/a/vidstup-ukrainian-vid-conventions-z-prav/32927548.html	Indicator 25	News article	The article examines the issue of Ukraine's partial derogation from its obligations under the European Convention on Human Rights under martial law.
R143	Radionov, Gora (2021)	Radionov, M., Gora, R. / Labour protection problems in Ukraine	13.07.2021	Radionov, M., Gora, R. (2021). Analysis of the safety and health status at the work of workers of the forest industry of Ukraine and measures for its improvement. Labour protection problems in Ukraine. Iss. 37.	Радіонов, М., Гора, Р. (2021). Аналіз стану безпеки і здоров'я на роботі працівників лісової галузі України та заходи для його покращення. Проблеми Охорони Праці в Україні. Вип.37.	https://journal-ndipobop.com/index.php/journal/article/view/52	Indicators 22, 23	Scientific Journal Article	The article analyzes the development of scientifically grounded measures for preventing occupational injuries in Ukraine's forestry sector, identifying the main causes based on occupational injury data, including fatalities, and emphasizes the need for an effective labor protection management system and updated regulatory frameworks.
R144	Rivne Post (2020)	Slonets B. / Rivne Post	12.07.2020	Slonets, B. (12.07.2020). The villagers had conflicts with the foresters because they believe that they cut down everything. Rivne Post.	Слонєць, Б. (12.07.2020). Селяни конфліктували з лісниками, бо вважають, що рубують усе підрадя. Новини Рівного та області.	https://rivnepost.rv.ua/news/selyani-perekli-dorohu-derevami-bo-vvazhayut-shcho-lisniki-rubayut-use-pidryad-fotovideo	Indicators 46-48	News article	The article is devoted to the conflict between villagers and foresters who accuse each other of illegal logging and obstruction of economic activity.
R145	Scientific and production magazine "Labour Protection" (2022)	Scientific and production magazine "Labour Protection"	29.07.2022	Labour safety front: Labour protection and peculiarities of the forestry industry in the conditions of war. (2022). Scientific and production magazine "Labour Protection".	Фронт безпеки праці: Охорона праці та особливості роботи лісової галузі в умовах війни. (2022). Науково-виробничий журнал "Охорона праці".	https://ohoronapraci.kiev.ua/seminar/webinar/front-bezpeki-praci-ohorona-praci-ta-osoblivosti-roboti-lisovoi-galuzi-v-umovah-vijni	Indicators 22-23	Other	The webinar dedicated to labour protection in the forestry sector during the war. Speaker - Andriy Musiyovskiy (Chief Specialist of the State Agency of Forest Resources of Ukraine)

Number	Short Name	Authors name / source name	Date (dd/mm/year)	Title in English	Title (in original language)	Link	Other Comments	Type of evidence	Justification of source
R146	SE "Zhmerynske Forestry" (2020)	SE "Zhmerynske Forestry"	12.07.2020	Environmental Impact Assessment of the planned forestry activities of the SE "Zhmerynske Forestry" for 2020.	Оцінка впливу на навколишнє природне середовище (ОВНС) запланованої господарської діяльності на 2020 рік.	https://zhmerinkalg.com.ua/fileadmin/user_upload/%D0%B6%D0%BC%D0%B5%D1%80%D0%B8%D0%BD%D0%BA%D0%80%D0%9E%D1%86%D1%96%D0%BD%D0%BA%D0%80_%D0%B2%D0%8F%D0%8B%D0%88%D0%88%D0%82%D1%83_%D0%80%D0%80_%D0%84%D0%8E%D0%82%D0%8A%D1%96%D0%8B%D0%88%D1%8F_%D0%9E%D0%92%D0%90%D0%A1_%D0%B6%D0%BC%D0%B5%D1%80%D0%88%D0%B%D0%8A%D0%80_.doc	Indicator 21	Report	Report on the Environmental Impact Assessment of the planned forest management and forest use activities of the State Enterprise 'Zhmerynske Forestry'.
R147	Security Service Of Ukraine (2022)	Security Service Of Ukraine	25.05.2022	SSU dismantles scheme of illegal export of state timber through Firtash's companies. (25.05.2022). Security Service Of Ukraine.	СБУ ліквідувала схему незаконного експорту державного лісу через підсанкційні компанії Фірташа. (25.05.2022). Служба безпеки України.	https://ssu.gov.ua/novyny/sbu-likviduvala-skhemu-nezakonnogo-eksportu-derzhavnoho-lisu-cherez-pidsanktsiini-kompanii-firtasha	Indicator 52	News article	The publication reports on the SBU's discovery of a scheme of illegal export of state timber through foreign-controlled companies.
R148	Semeniuk (2022)	Semeniuk A./ zaxid.net	26.05.2022	Semeniuk, A. (26.05.2022). Four heads of forestry enterprises from Zakarpattia were dismissed for corruption. Zaxid.net.	Семенюк, А. (26.05.2022). Чотирьох керівників лісгоспів із Закарпаття звільнили через корупцію: у лісгоспах виявили незаконні рубки, махінації з документами та продаж деревини без договорів. ZAXID.NET.	https://zaxid.net/chotiroh_kerivnykiv_lisgospi_v_iz_zakarpattya_zvynili_cherez_koruptsiyu_n1543435	Indicator 11	News article	The article focuses on the dismissal of four forestry managers in Zakarpattia due to corruption, illegal logging, timber sales without contracts and other violations; the results of the audit were submitted to the prosecutor's office.
R149	SFE "Forests of Ukraine" 1 (2023)	SFE "Forests of Ukraine"	15.07.2023	Collective Bargaining Agreement between the State Specialised Economic Enterprise 'Forests of Ukraine' and the labour collective of the SFE 'Forests of Ukraine' for 2023 - 2025. (2023). SFE "Forests of Ukraine".	Колективний договір між державним спеціалізованим господарським підприємством «Ліси України» та трудовим колективом державного спеціалізованого господарського Підприємства «Ліси України» на 2023 - 2025 роки. (2023). ДСЛПП «Ліси України».	https://e-forest.gov.ua/wp-content/uploads/2023/07/Kolektyvnyi-dohovor-DP-Lisy-Ukrainy-zahalniy-dlia-saitu.pdf	Indicator 34	Other	Collective bargaining agreement of the SFE "Forests of Ukraine"
R150	SFE "Forests Of Ukraine" 1 (2024)	SFE "Forests Of Ukraine"	08.07.2023	We open the first of 120 recreational sites as part of the recreation development programme. (08.07.2023). SFE "Forests Of Ukraine".	Відкриваємо перший зі 120 рекреаційних пунктів у рамках програми розвитку рекреації. (08.07.2023). ДСЛПП «Ліси України».	https://e-forest.gov.ua/vidkrivayemo-pershyy-zi-120-rekreatsiinykh-punktiv-u-ramkakh-programy-rozvytku-rekreatsii/	Indicator 14	News article	Information on the construction of recreational sites in forests of SFE "Forests of Ukraine"
R151	SFE "Forests of Ukraine" 2 (2024)	SFE "Forests of Ukraine". Official Facebook page.	14.08.2024	Almost 50% of forest fires in Kirovohrad region caused by missile attacks. (14.08.2024). SFE "Forests of Ukraine". Official Facebook page.	Майже 50% лісових пожеж на Кіровоградщині спричинені ракетними атаками. (14.08.2024). ДСЛПП «Ліси України». Офіційна Facebook сторінка.	https://www.facebook.com/ForestsOfUkraine/posts/pfbid02kn1EcFBEi6AEPIKbyuh4UcW3mPLKk41wND5kMKsTz4hgo1Qd1Jz2eACEinMwg3sl	Indicator 13	News article	The consequences of military operations for forestry are given
R152	SFE "Forests Of Ukraine" 3 (2024)	SFE "Forests Of Ukraine". Official Facebook page	22.08.2024	SFE "Forests Of Ukraine" appealed to the Prosecutor's Office regarding the construction of an elite recreation complex "Zaliv" on the lands of the state forest fund. (22.08.2024). SFE "Forests of Ukraine". Official Facebook page.	ДП «Ліси України» звернулося до прокуратури щодо будівництва елітного комплексу відпочинку «Залів» на землях державного лісового фонду. (22.08.2024). ДСЛПП «Ліси України». Офіційна Facebook сторінка.	https://www.facebook.com/ForestsOfUkraine/posts/pfbid0KsF7Y5Yg9a9ajGYZ4bdT1h2YdNwvJ8jE14ZGSg8Xa7cRKSNV5xv7N7ENofEjI	Indicators 14,15	News article	Cases of misuse of forest land are given
R153	SFE "Forests of Ukraine" 5 (2024)	SFE "Forests of Ukraine"	25.09.2024	Response of the SFE "Forests of Ukraine" to the request of 18.09.2024 No. 424 (inc. of 18.09.2024 No. ZPl-378) on labour protection on mined and radiation-contaminated forest lands. (2024). SFE "Forests of Ukraine".	Відповідь ДП «Ліси України» на запит від 18.09.2024 № 424 (вх. від 18.09.2024 № ЗПІ-378) щодо охорони праці на замінованих та радіаційно забруднених лісових землях. (2024). ДСЛПП «Ліси України».	n/a	Indicators 22-23	Stakeholder feedback	n/a
R154	SFE "Forests of Ukraine" 7 (2024)	SFE "Forests of Ukraine"	12.06.2024	The Security Department of the SFE 'Forests of Ukraine' together with law enforcement officers is currently working at the branch 'Emilchyn Forestry' in Zhytomyr region. (12.06.2024). SFE "Forests of Ukraine".	Департамент безпеки ДП «Ліси України» спільно з правоохоронцями сьогодні працює у філії «Емільчинське лісове господарство» на Житомирщині. (12.06.2024). ДСЛПП «Ліси України».	https://www.facebook.com/photo/?fbid=450368161271801&set=a.128004953508125	Indicator 13	News article	The post on the official Facebook page of the SFE "Forests of Ukraine" states that the Security Department, together with law enforcement officers, is inspecting the branch "Emilchynskye Forestry" in Zhytomyr region, where violations in cutting areas allocation were recorded, leading to underestimation of the cubic volume of wood and illegal sale, and the materials were transferred to law enforcement agencies for investigation.
R155	SFE "Forests Of Ukraine" 8 (2024)	SFE "Forests of Ukraine".	01.01.2024	Website of the State Specialised Forest Enterprise 'Forests of Ukraine'. (2024). SFE "Forests of Ukraine".	Сайт ДСЛПП «Ліси України». (2024). ДСЛПП «Ліси України».	https://e-forest.gov.ua/	Country overview	Other	Official web site
R156	SFE "Forests of Ukraine" 1 (2024)	SFE "Forests of Ukraine". Official Facebook page	23.08.2024	Why does SE "Forests of Ukraine" procure legal services? (23.08.2024). SFE "Forests of Ukraine". Official Facebook page.	Для чого ДП «Ліси України» закуповує юридичні послуги? (23.08.2024). ДСЛПП «Ліси України». Офіційна Facebook сторінка.	https://www.facebook.com/photo/?fbid=498831716425445&set=a.128004953508125	Indicators 14,15	News article	Regarding facts of illegal seizure of the SFE "Forests of Ukraine" forest lands.
R157	SFE "Forests of Ukraine" 2 (2023)	SFE "Forests of Ukraine"	18.09.2023	Starting the next stage of the anti-corruption programme. (18.09.2023). SFE "Forests of Ukraine".	Починаємо наступний етап антикорупційної програми. (18.09.2023). ДСЛПП «Ліси України».	https://e-forest.gov.ua/pochynaiemo-nastupnyi-etap-antikoruptsiinoi-programy/	Indicators 10-11	News article	The article outlines new steps of the anti-corruption programme of the State Enterprise 'Forests of Ukraine', in particular, the transition to open bidding on Prozorro for timber harvesting, which will be part of large-scale reforms in the forestry sector.
R158	SFE "Forests of Ukraine" 4 (2024)	SFE "Forests of Ukraine".	20.08.2024	Implementation of labour protection measures. (20.08.2024). SFE "Forests of Ukraine".	Виконання заходів з охорони праці. (20.08.2024). ДСЛПП «Ліси України».	https://e-forest.gov.ua/vykonannia-zakhodyv-z-op/	Indicator 22	News article	The reference contains a series of short news on issues of occupational safety activities in the SFE "Forests of Ukraine"
R159	SFE "Forests of Ukraine" 6 (2024)	SFE "Forests of Ukraine"	21.06.2024	25 suspicions were announced this year in criminal cases initiated by the SFE "Forests of Ukraine" regarding illegal timber transactions. (21.06.2024). SFE "Forests of Ukraine".	25 підозр оголошено цього року у кримінальних справах, ініційованих ДП «Ліси України» щодо незаконних оборотів з деревиною. (21.06.2024). ДСЛПП «Ліси України».	https://www.facebook.com/photo/?fbid=2341319909545618&set=a.164705430540421	Indicators 13, 7, 8, 49	News article	The article refers to the announcement of 25 suspicions in criminal cases of illegal timber transactions initiated by the SFE "Forests of Ukraine," most of which concern foresters and branch heads.

Number	Short Name	Authors name / source name	Date (dd/mm/year)	Title in English	Title (in original language)	Link	Other Comments	Type of evidence	Justification of source
R160	Shevchuk (2023)	Shevchuk K. / epravda.com.ua	15.07.2023	Shevchuk, K. (15.07.2023). How the war affected Ukrainian producers. The example of the woodworking industry. <i>Economicna pravda</i> .	Шевчук, К. (15.07.2023). Як війна вплинула на українських виробників. Приклад деревообробної галузі. <i>Економічна правда</i> .	https://www.epravda.com.ua/columns/2023/01/12/695865/	Indicator 49, Supply chain, Country overview	News article	The article provides an analysis of how the war has affected Ukraine's woodworking sector, including production stoppages, loss of markets, reduced demand for timber and problems with energy supply.
R161	Simonov (2024)	Simonov D./Ukrainska Pravda	11.02.2024	Simonov, D. (11.02.2024). Fighting windmills. How wind power threatens the wildlife of the Ukrainian Carpathians. <i>Ukrainska Pravda</i> .	Сімонов, Д. (11.02.2024). Бій з вітраками. Як вітроенергетика загрожувє дикій природі українських Карпат. <i>Українська правда</i> .	https://www.pravda.com.ua/articles/2024/02/11/7441210/	Indicator 14	News article	The article provides information on the negative impact of windmill construction on the ecology of the Carpathians.
R162	Skybchik (2022)	Skybchik S. / Volodymyrets city	14.07.2022	Skybchik, S. (14.07.2022). Illegal sawmills received fines of half a million hryvnias, and wood thieves received more than 500 protocols. <i>Volodymyrets city</i> .	Скибчик, С. (14.07.2022). Нелегальні пилорами отримали штрафи на пів мільйона гривень, а лісокради – понад 500 протоколів. <i>Володимирець city</i> .	https://volodymyrets.city/articles/192233/nelgalni-pilorami-otrimali-shtrafy-na-piv-miliona-ryven-a-lisokrady-ponad-500-protokoliv	Indicator 33	News article	The article presents the results of inspections of sawmills and business wood processors in Rivne region, including the detection of undocumented workers, the imposition of fines, and efforts to legalise the shadow business and reduce illegal logging.
R163	Smoliy et al (eds) (2009)	Smoliy V. A. et al. (eds)	01.07.2009	Encyclopaedia of the History of Ukraine: in 10 volumes / V.A. Smolii et al (eds). Institute of History of Ukraine of the National Academy of Sciences of Ukraine - Kyiv: Naukova Dumka, 2008-2009.	Енциклопедія історії України: у 10 томах / редкол.: В. А. Смолій та ін.; Інститут історії України НАН України. — К.: Наукова думка, 2008-2009 рр.	n/a	Indicator 42	Other	The encyclopaedia contains information on the history of Ukraine, and it remains relevant concerning native peoples.
R164	Snitynskyi et al (2020)	Snitynskyi V.V., Khirivskyi P.R., Hnativ I.R. / Ecological Sciences	12.07.2020	Snitynskyi, V.V., Khirivskyi, P.R., Hnativ, I.R. (2020). Peculiarities of formation of surface runoff of mountain rivers under deforestation and ploughing of sloping areas. <i>Ecological Sciences</i> No. 3(30).	Снітинський, В.В., Хірівський, П.Р., Гнатів, І.Р. (2020). Особливості формування поверхневого стоку гірських річок за вирубки лісів та розорювання схилів територій. <i>Екологічні науки</i> № 3(30).	http://ecoi.dea.kiev.ua/archives/2020/3/14.pdf	Indicator 21	Scientific Journal Article	The article is devoted to the analysis of the impact of deforestation and ploughing of sloping areas on the formation of surface runoff of mountain rivers, in particular in the Carpathian region, and their ecological state.
R165	Society of Foresters of Ukraine (2024)	Society of Foresters of Ukraine	16.07.2024	Trade Union of Forestry Workers of Ukraine. (2024).	Професійна спілка працівників лісового господарства України. (2024).	https://tlu.kiev.ua/pro-nas/partneri/profspilki.html	indicators 31-32	News article	Information about the trade union of forestry workers is provided
R166	Society of Foresters of Ukraine 1 (2022)	Oprysk O. / Society of Foresters of Ukraine	14.07.2022	Oprysk, O. (14.07.2022). Forest in women's hands. <i>Society of Foresters of Ukraine</i> .	Оприск, О. (14.07.2022). Ліс у жіночих руках. <i>Товариство лісників України</i> .	https://tlu.kiev.ua/pro-nas/novini-zakhodi/novina/article/lis-u-zhinochikh-rukakh.html	indicators 40,41	News article	The article highlights the results of the Forests in Women's Hands project, which aims to improve the skills of women in the forestry sector of Ukraine's economy and support equal opportunities in the labour market through research and training programmes.
R167	Society of Foresters of Ukraine 2 (2022)	Society of Foresters of Ukraine	27.06.2022	The main thing is to rebuild the foresters' homes destroyed during the occupation, then revive production facilities, and build a fire station of European level. (27.06.2022). <i>Society of Foresters of Ukraine</i> .	Головне – відбудувати знищені під час окупації житла лісників, затім відродити виробничі потужності, побудувати пожежну станцію європейського рівня. (27.06.2022). <i>Товариство лісників України</i> .	https://tlu.kiev.ua/pro-nas/novini-zakhodi/novina/article/golovne-vidbuduvati-znizshcheni-pid-chas-okupacii-zhitla-lisivnykiv-zatim-vidroditi-virobnichi-potuzhnost.html	indicator 14	News article	The facts of the negative impact of hostilities and the destruction of infrastructure are presented
R168	Stankevych-Volosianchuk (2020)	Stankevych-Volosianchuk O.	12.07.2020	Stankevych-Volosianchuk, O. (2020). Forestry in Zakarpattia region: problems and challenges: Analytical review.	Станкевич-Волосянчук, О. (2020). Лісове господарство у Закарпатській області: проблеми і виклики: Аналітичний огляд.	https://ekosphaera.org/wp-content/uploads/2020/05/analitichnyi-zvit_druk_compressed.pdf	indicators 20, 46	Report	The report provides an analysis of the state of forestry in Zakarpattia oblast based on official statistics, forestry documents, remote sensing data and field surveys of logging sites, which allows to assess the state of management in the state forests of Ukraine.
R169	State Bureau of investigation 1 (2024)	State Bureau of investigation	20.03.2024	Forestry official who illegally cut down trees in National Park to be tried in Odesa region under SBI investigation. (20.03.2024). <i>State Bureau of investigation</i> .	На Одещині за матеріалами ДБР судитимуть посадовця лісгоспу, який незаконно вирубує дерева у Нацпарку. (20.03.2024). <i>Державне бюро розслідувань</i> .	https://dbr.gov.ua/news/na-odeshini-za-materialami-dbr-suditimut-posadovcva-lisgospu-yakij-nezakonno-yrubav-dereva-u-nacparku	Indicators 12, 58	News article	The article reports on the completion of a pre-trial investigation against the head of one of the branches of the SFE "Forests of Ukraine", who organised illegal sanitary felling of trees in the National Nature Park of Odesa oblast.
R170	State Bureau of investigation 2 (2024)	State Bureau of investigation	07.08.2024	SBI serves notice of suspicion to Zakarpattia forestry officials who organised illegal logging for over UAH 2 million. (07.08.2024). <i>State Bureau of investigation</i> .	ДБР повідомило про підозру посадовцям лісової галузі на Закарпатті, які організували незаконну рубку на понад 2 млн грн (07.08.2024). <i>Державне бюро розслідувань</i> .	https://dbr.gov.ua/news/dbr-povidomilo-pro-pidoznu-posadovcyam-lisovoi-galuzi-na-zakarpatti-yaki-organizovali-nezakonnny-rubku-na-ponad-2-mln-grn	Indicators 1, 2, 12	News article	The article is devoted to the notification of suspicion to forestry officials in Zakarpattia who organised illegal sanitary felling of healthy trees
R171	State Customs Service of Ukraine 1 (2024)	State Customs Service of Ukraine	01.01.2024	Website of the State Customs Service of Ukraine. (2024).	Сайт Держмитслужби. (2024).	https://customs.gov.ua/statistika-ta-reiestri	Country overview	Statistics & Figures	The website contains data on exports/imports of products by category
R172	State Customs Service of Ukraine 2 (2024)	State Customs Service of Ukraine	22.06.2024	Customs officers exposed a scheme for illegal export of oak timber from Ukraine. (22.06.2024). <i>State Customs Service of Ukraine</i> .	Митники викрили схему незаконного вивезення за межі України лісоматеріалів з деревини дуба. (22.06.2024). <i>Державна митна служба України</i> .	https://customs.gov.ua/news/zagalne-20/post/mitniki-vikrili-skhemu-nezakonnogo-vivezennia-za-mezhi-ukrayini-lisomaterialiv-z-derevini-duba-894	Indicator 52	News article	The State Customs Service reports that customs officers have uncovered a scheme to illegally export oak timber from Ukraine
R173	State Customs Service of Ukraine 3 (2024)	State Customs Service of Ukraine	03.09.2024	Response of the State Customs Service of Ukraine to the request of 03.09.2024, outg. № 421.	Відповідь Державної Митної служби на запит № 421 від 03.09.2024.	n/a	Indicator 9	Stakeholder feedback	n/a
R174	State Ecological Inspectorate of the Carpathian District (2023)	State Ecological Inspectorate of the Carpathian District	22.06.2023	80 people brought to administrative responsibility for littering forests with waste (22.06.2023). <i>State Ecological Inspectorate of the Carpathian District</i> .	За засмічення лісів відходами 80 осіб притягнуто до адміністративної відповідальності. (22.06.2023). <i>Державна екологічна інспекція Карпатського регіону</i> .	https://karpattireg.dei.gov.ua/post/516	Indicators 18, 19	News article	The article describes the results of State Ecological Inspectorate work, concerning administrative prosecution of 80 people for littering forests with waste in Chernivtsi and Ivano-Frankivsk regions of Ukraine in 2023.
R175	State Emergency Service of Ukraine (2024)	State Emergency Service of Ukraine	16.07.2024	Response of the State Emergency Service of Ukraine to the request for public information dated 25.09.2024 No. 25-21862/253.	Відповідь ДНС на запит публічної інформації від 25.09.2024 № 25-21862/253.	n/a	Indicators 22-23	Stakeholder feedback	n/a
R176	State Forest Resources Agency of Ukraine (2019)	State Forest Resources Agency of Ukraine	01.01.2019	Ukraine has switched to new national wood quality standards harmonised with European ones. (01.01.2019). <i>State Forest Resources Agency of Ukraine</i> .	Україна перейшла на нові національні стандарти якості деревини, гармонізовані з європейськими (01.01.2019). <i>ДЛРУ</i> .	https://www.kmu.gov.ua/news/ukrayina-pereishla-na-novi-nacionalni-standarti-yakosti-derevini-garmonizovani-z-eyevopejskimi	Indicator 51	News article	The information concerning European standards using for timber classification in Ukraine remains relevant
R177	State Forest Resources Agency of Ukraine (2022)	State Forest Resources Agency of Ukraine	16.03.2022	Important information: SFRAU calls for refraining from purchasing timber from the aggressor country. (16.03.2022). <i>State Forest Resources Agency of Ukraine</i> .	Важлива інформація: ДЛРУ закликає утриматись від придбання деревини у країни агресора. (16.03.2022). <i>Державне агентство лісових ресурсів України</i> .	https://forest.gov.ua/news/vazhliva-informaciya	Indicator 50	News article	In the publication, SAFRU calls on foreign customers to refrain from purchasing timber products from the aggressor country due to attempts to circumvent sanctions.

Number	Short Name	Authors name / source name	Date (dd/mm/year)	Title in English	Title (in original language)	Link	Other Comments	Type of evidence	Justification of source
R178	State Forest Resources Agency of Ukraine (n/a)	State Forest Resources Agency of Ukraine. Official website	n/a	General characteristics of Ukrainian forests. (n/a). State Forest Resources Agency of Ukraine.	Загальна характеристика лісів України. (н/д). Державне агентство лісових ресурсів України.	https://forest.gov.ua/napryamki-divalnosti/lisi-ukrayini/zagalna-harakteristika-lisiv-ukrayini	Country overview	News article	A general description of the forests of Ukraine is given at the official website of the State Forest Resources Agency of Ukraine.
R179	State Forest Resources Agency of Ukraine 1 (2024)	State Forest Resources Agency of Ukraine	18.09.2024	Response of the State Forest Resources Agency to the request for public information dated 18.09.2024 No. 424 on mined areas.	Відповідь Держлісгоспства На запит публічної інформації від 18.09.2024 No 424 щодо замінованих територій.	n/a	Indicators 4, 22-23	Stakeholder feedback	n/a
R180	State Forest Resources Agency of Ukraine 2 (2023)	State Forest Resources Agency of Ukraine / Official Facebook page	26.12.2023	The focus is on preserving self-sown forests! (26.12.2023). State Forest Resources Agency of Ukraine.	У фокус уваги - збереження самосійних лісів! (26.12.2023). Державне агентство лісових ресурсів України.	https://www.facebook.com/forestUKR/posts/ufbidQ2r8xN1gknKV21Za7FDszdCvYmddG5NKCMIingKBNuUofcD5V7228PQNSvifNp5zBj?locale=uk_UA	Country overview	News article	Article of the State Forest Resources Agency of Ukraine on the self-sown forest
R181	State Forest Resources Agency of Ukraine 2 (2024)	State Forest Resources Agency of Ukraine	08.02.2024	Ukraine is the most heavily mined country in the world, - according to UN estimates! (08.02.2024). State Forest Resources Agency of Ukraine.	Ukraine is the most heavily mined country in the world, - according to UN estimates! (08.02.2024). Державне агентство лісових ресурсів України.	https://forest.gov.ua/en/news/za-otsinkamy-9on-ukraina-naibilsh-zaminovana-kraina-u-sviti	Indicators 55-63	News article	The article describes the large-scale environmental consequences of Russia's invasion of Ukraine, including the destruction of forests, soil contamination by explosives, fires and long-term impacts on ecosystems.
R182	State Forest Resources Agency of Ukraine 3 (2023)	State Forest Resources Agency of Ukraine	12.09.2023	De-occupied forest enterprises from the frontline areas resume work and prepare for the autumn restoration activities. (12.09.2023). State Forest Resources Agency of Ukraine.	Деокуповані лісгоспи з прифронтових територій відновлюють роботу та готуються до осінньої лісокультурної кампанії. (12.09.2023). Державне агентство лісових ресурсів України.	https://forest.gov.ua/news/deokupovani-lisospy-z-pryfronтових-terytorii-vidnovlyuut-robotu-ta-hotuutsia-do-osinnoi-lisokulturnoi-kampanii	Indicator 13	News article	The article from the official website of the State Forest Resources Agency describes how the SE "Vovchansk forestry" in Kharkiv region is resuming operations after deoccupation, facing significant damage from hostilities, and is preparing for the autumn afforestation campaign by planning to plant forests in safe areas.
R183	State Forest Resources Agency of Ukraine 4 (2024)	State Forest Resources Agency of Ukraine	01.04.2024	Public report of the head of State Forest Resources Agency of Ukraine for 2023 (2024). State Forest Resources Agency of Ukraine.	Публічний звіт голови Державного агентства лісових ресурсів України за 2023 р. (2024). Державне агентство лісових ресурсів України.	https://forest.gov.ua/storage/app/sites/8/uploded/files/%D0%9F%D1%83%D0%81%D0%88%D1%96%D1%87%D0%8D%D0%88%D0%89%20%D0%87%D0%82%D1%96%D1%82%20%D0%93%D0%8E%D0%88%D0%8E%D0%82%D0%88%202023.pdf	Indicators 4, 13	Report	The main results of the Ukrainian forestry industry in 2023 are presented
R184	State Labour Service of Ukraine 3 (2024)	State Labour Service of Ukraine	16.07.2024	Overcoming undeclared labour. (2024). State Labour Service of Ukraine.	Подолання незадекларованої праці. (2024). Держпраці.	https://dsp.gov.ua/podolannia-nelehalnoizainiatosti/	Indicator 33	Other	List of useful links with legal requirements and advices on the issue of undeclared labour
R185	State Labour Service of Ukraine (2020)	Department of Inspection Activities in Ternopil and Ternopil Region of the South-Western Interregional Department of the State Labour Service	12.08.2020	Safety requirements for silvicultural works with the use of pesticides and agrochemicals. (12.08.2020). Department of Inspection Activities in Ternopil and Ternopil Region of the South-Western Interregional Department of the State Labour Service.	Вимоги безпеки на лісокультурних роботах з використанням пестицидів та агрохімікатів. (12.08.2020). Управління інспекційної діяльності у Тернопільській області Південно-Західного міжрегіонального управління Державної служби з питань праці.	https://te.dsp.gov.ua/vymogy-bezpeky-na-lisokulturnykh-robotakh-z-vykystannnyam-pestytsydiv-ta-agrokhimikativ/	Indicator 24	News article	The article focuses on the safety requirements for forestry operations involving pesticides and agrochemicals, in particular, on public awareness, sanitary protection zones and worker protection.
R186	State Labour Service of Ukraine (2021)	State Labour Service of Ukraine	05.11.2021	Organisation of labour protection in forestry. (05.11.2021). State Labour Service of Ukraine.	Організація охорони праці в лісовому господарстві. (05.11.2021). Держпраці.	https://ds.dsp.gov.ua/novyny/orhanizatsiia-okhorony-pratsi-v-lisovomu-hospodarstvi/	Indicators 22-23	News article	Occupational health and safety awareness campaign conducted by the State Labour Service of Ukraine in Dnipropetrovsk Oblast among forestry employees, focusing on safety requirements for logging operations and the need to comply with instructions and regulations.
R187	State Labour Service of Ukraine 1 (2023)	Eastern Interregional Department of the State Labour Service of Ukraine. Official website	11.04.2023	Gender equality in Ukraine and European countries (11.04.2023). Eastern Interregional Department of the State Labour Service of Ukraine.	Гендерна рівність в Україні та країнах Європи. (11.04.2023). Східне міжрегіональне управління Державної служби України з питань праці.	https://smu.dsp.gov.ua/news/henderna-rivnist-v-ukraini-ta-krainakh-ievropy/	Indicators 40,41	News article	The article analyses gender equality in Ukraine and Europe, focusing on the improvement of the Gender Inequality Index, which reflects progress in rights, reproductive health and economic activity, emphasising its importance for the development of society and the economy.
R188	State Labour Service of Ukraine 6 (2024)	State Labour Service of Ukraine. Official website	16.07.2024	How can an employee check the registration of labour relations and payment of insurance contributions by the employer? (16.07.2024). State Labour Service of Ukraine.	Як працівнику перевірити оформлення трудових відносин і сплату страхових внесків роботодавцем. (16.07.2024). Держпраці.	https://dsp.gov.ua/podolannia-nelehalnoizainiatosti/lak-pratsivnyku-perevirnytoformlennia-trudovykh-vidnosyn-i-splatu-strakhovykh-vneski-robotodavtsem/	Indicator 33	News article	Practical advice for employees concerning labour relations
R189	State Labour Service of Ukraine 1 (2024)	Eastern Interregional Department of the State Labour Service of Ukraine	01.04.2024	Human trafficking, labour slavery and labour exploitation or forced labour. (01.04.2024). Eastern Interregional Department of the State Labour Service of Ukraine.	Торгівля людьми, трудове рабство та трудова експлуатація або примусова праця. (01.04.2024). Східне міжрегіональне управління Державної служби України з питань праці.	https://smu.dsp.gov.ua/news/torhivlia-lyudym-trudove-rabstvo-ta-trudova-eksploatatsiia-abo-prymusova-pratsiia/	Indicators 29, 30	News article	Legal requirements and practical advice on human trafficking, labour slavery and labour exploitation or forced labour
R190	State Labour Service of Ukraine 2 (2023)	Eastern Interregional Department of the State Labour Service of Ukraine	17.07.2023	Wage arrears: what do you need to know? (17.07.2023). Eastern Interregional Department of the State Labour Service of Ukraine.	Заборгованість із виплати заробітної плати: що потрібно знати? (17.07.2023). Східне міжрегіональне управління Державної служби України з питань праці.	https://smu.dsp.gov.ua/news/zaborhovanist-iz-vyplaty-zarobitnoi-platy-shcho-potribno-znaty/	Indicators 35-37	News article	The article examines the problem of wage arrears in Ukraine, highlighting the rights of employees to timely payment and the liability of employers for violation of payment deadlines, including administrative and criminal liability. It also notes the possible exceptions for employers during martial law, when the delay in payment may be due to force majeure.
R191	State Labour Service of Ukraine 2 (2024)	Eastern Interregional Department of the State Labour Service of Ukraine	05.07.2024	Labour Inspectorate informs: On child labour and labour rights of minors. (05.07.2024). Eastern Interregional Department of the State Labour Service of Ukraine.	Інспекція праці інформує: Про дитячу працю і трудові права неповнолітніх. (05.07.2024). Східне міжрегіональне управління Державної служби України з питань праці.	https://smu.dsp.gov.ua/news/inspekttsiia-pratsi-informuie-pro-dytiachu-pratsiu-i-trudovi-prava-nepovnolnitiikh/	Indicators 27, 28	News article	Legal advice on child labour issues is provided.
R192	State Labour Service of Ukraine 2 (n/a)	State Labour Service of Ukraine / vk24.ua	n/a	Labour protection in the woodworking industry - the State Labour Service explains. (n/a). Viddil kadriiv.	Охорона праці в деревообробній промисловості — роз'яснює Держпраці. (н/д). Відділ кадрів.	https://vk24.ua/news/ohorona-praci-v-derevoobrobniipromislovosti-rozasnue-derzprac/	Indicator 22	News article	The article presents labour protection requirements for woodworking enterprises, in particular, safety when working with machines, use of personal protective equipment and organisation of technological processes to prevent harmful and dangerous factors.

Number	Short Name	Authors name / source name	Date (dd/mm/year)	Title in English	Title (in original language)	Link	Other Comments	Type of evidence	Justification of source
R193	State Labour Service of Ukraine 3 (2023)	Eastern Interregional Department of the State Labour Service of Ukraine	19.07.2023	Labour inspector helped an employee to protect his labour rights to comply with the law on working hours. (19.07.2023). Eastern Interregional Department of the State Labour Service of Ukraine.	Інспектор праці допоміг працівнику захистити трудові права на дотримання норм законодавства щодо тривалості робочого часу. (19.07.2023). Східне міжрегіональне управління Державної служби України з питань праці.	https://smu.dsp.gov.ua/news/inspektor-pratsi-dopomih-pratsivnyku-zakhystytyv-trudovi-prava-na-dotrymannya-norm-zakonodavstva-shchodo-trivalosti-robochoho-chasu/	indicators 35-37	News article	Actions of a labour protection inspector regarding the unlawfulness of the work schedule established by the employer, which violated the norms of the legislation on the duration of working hours during martial law
R194	State Labour Service of Ukraine 4 (2024)	State Labour Service of Ukraine	27.08.2024	Response of the State Labour Service to the request for public information (inc. No. 02-180/PI-24a dated 27.08.2024) on the number of injuries in forestry and woodworking enterprises in 2020-2023.	Відповідь Держпраці на запит публічної інформації (вх. від 27.08.2024 № 02-180/ПІ-24а) щодо кількості травматизму у лісовому господарстві та на деревообробних підприємствах у 2020-2023 рр.	n/a	Indicators 22-23	Stakeholder feedback	n/a
R195	State Labour Service of Ukraine 5 (2024)	South-Eastern Interregional Department of the State Labour Service / Okhrykha City Council	06.09.2024	Forced labour: how to recognise and avoid. (06.09.2024). South-Eastern Interregional Department of the State Labour Service. Okhrykha city council.	Примусова праця: як розпізнати щоби уникнути. (06.09.2024). Південно-східне міжрегіональне управління Держпраці. Охтирська міська рада.	https://okhtyrkamr.gov.ua/%d0%bc%d0%bd%d1%82%d0%b5%d1%80%d1%96%d0%b0%d1%82%d0%b5%d1%80%d1%96%d0%b0%d0%bb%d1%8c%d0%bd%d0%b0-%d0%bc%d0%be%d0%bf%d0%be%d0%bc%d0%be%d0%b3%d0%b0-%d0%b6%d0%b8%d1%82%d0%b5%d0%bb%d1%8f%d0%bc-%d0%bc%d1%96%d1%81%d1%82%d0%b0-4/	indicator 29	News article	The article provides guidance on the signs of forced labour and practical advice for citizens to avoid labour slavery.
R196	State Register of Court Decisions (2023)	reestr.court.gov.ua	24.01.2023	Extract from the Unified State Register of Court Decisions 106549099. (2023). reestr.court.gov.ua.	Витяг з єдиного державного реєстру судових рішень 106549099. (2023). reestr.court.gov.ua.	https://reestr.court.gov.ua/Review/106549099	Indicator 11	Other	Extract from the Unified State Register of Court Decisions on cutting of sparse forests
R197	State Register of Court Decisions (n/a)	reestr.court.gov.ua	n/a	Unified State Register of Court Decisions. (n/a). reestr.court.gov.ua.	Єдиний державний реєстр судових рішень. (n/a). reestr.court.gov.ua.	reestr.court.gov.ua	Indicators 5, 10, 11, 12, 22, 49, 51, 52, 55, 56,	Other	The Unified State Register of Court Decisions is an automated system for collecting, storing, protecting, recording, searching and providing electronic copies of court decisions in Ukraine. The Register contains judgements, rulings and other court acts issued by courts of all levels in criminal, civil, commercial, and administrative offence cases, except for those containing state secrets. It is open for free access.
R198	State Register of Court Decisions 1 (2021)	reestr.court.gov.ua	13.10.2021	Extract from the Unified State Register of Court Decisions 100311758. (2021). reestr.court.gov.ua.	Витяг з єдиного державного реєстру судових рішень 100311758. (2021). reestr.court.gov.ua.	https://reestr.court.gov.ua/Review/100311758	Indicator 13	Other	Extract from the Unified State Register of Court Decisions on Malpractice of forestry official
R199	State Register of Court Decisions 1 (2024)	reestr.court.gov.ua	16.08.2024	Extract from the Unified State Register of Court Decisions 121048720. (2024). reestr.court.gov.ua.	Витяг з єдиного державного реєстру судових рішень 121048720. (2024). reestr.court.gov.ua.	https://reestr.court.gov.ua/Review/121048720	Indicator 13	Other	Extract from the Unified State Register of Court Decisions on Malpractice of forestry official
R200	State Register of Court Decisions 2 (2021)	reestr.court.gov.ua	05.08.2021	Extract from the Unified State Register of Court Decisions 99030273. (2021). reestr.court.gov.ua.	Витяг з єдиного державного реєстру судових рішень 99030273. (2021). reestr.court.gov.ua.	https://youcontrol.com.ua/catalog/court-document/99030273/	Indicator 22	Other	Extract from the Unified State Register of Court Decisions on results of labour safety inspection in the forestry enterprise
R201	State Register of Court Decisions 2 (2024)	reestr.court.gov.ua	15.07.2024	Extract from the Unified State Register of Court Decisions 113267081. (2024). reestr.court.gov.ua.	Витяг з єдиного державного реєстру судових рішень 113267081. (2024). reestr.court.gov.ua.	https://reestr.court.gov.ua/Review/113267081	Indicator 12	Other	Extract from the Unified State Register of Court Decisions on illegal logging in communal forestry enterprise
R202	State Service of Ukraine for Food Safety and Consumer Protection (2024)	Main Directorate of the State Service of Ukraine for Food Safety and Consumer Protection in Dnipropetrovska oblast	16.04.2024	Legal requirements for the use of pesticides and agrochemicals. (16.04.2024). Main Directorate of the State Service of Ukraine for Food Safety and Consumer Protection in Dnipropetrovska oblast.	Вимоги законодавства у сфері застосування пестицидів та агрохімікатів. (16.04.2024). Головне управління Держпродспожислужби у Дніпропетровській області.	https://dp.dpss.gov.ua/news/vymohy-zakonodavstva-u-sferi-zastosuvannya-pestytsydyt-ta-ahrokhimikaty	Indicator 24	News article	Legal requirements for the use of pesticides and agrochemicals.
R203	State Service of Ukraine for Food Safety and Consumer Protection in the Dnipro Region (2022)	State Service of Ukraine for Food Safety and Consumer Protection in the Dnipro Region	25.10.2022	Norms of GMO content. Legislation on GMOs in Ukraine. (25.10.2022). State Service of Ukraine for Food Safety and Consumer Protection in the Dnipro Region.	Норми вмісту ГМО. Законодавство про ГМО в Україні. (25.10.2022). Головне управління Держпродспожислужби у Дніпропетровській області.	https://dp.dpss.gov.ua/news/normy-vmistu-hmo-zakonodavstvo-pro-hmo-v-ukraini	Indicator 64	News article	Legal requirements on GMO
R204	State Service of Ukraine on Food Safety and Consumer Protection (2023)	State Service of Ukraine on Food Safety and Consumer Protection	23.05.2023	How can one apply to the Ombudsman in case of violation of human and civil rights and freedoms? (2023). State Service of Ukraine on Food Safety and Consumer Protection.	Як можна звернутися до Уповноваженого з прав людини у разі виявлення порушення прав і свобод людини і громадянина? (2023). Держпродспожислужба.	https://dpss.gov.ua/news/yak-mozhna-zvernutyasia-do-upovnovazhenoho-z-prav-ljudyny-u-razi-vyavlennia-porushennia-prav-i-svobod-ljudyny-i-hromadlyana	indicator 25	Other	Legal requirements and practical advice in case of violation of human and civil rights
R205	State Statistics Service of Ukraine (2023)	State Statistics Service of Ukraine	01.01.2023	Environment of Ukraine 2022: Statistics yearbook. (2023). State Statistics Service of Ukraine.	Довкілля України 2022: Статистичний збірник.	https://ukrstat.gov.ua/druk/publicat/kat_u/publnav_ser_u.htm	Country overview	Statistics & Figures	Statistical yearbook, containing official data on forestry in Ukraine.
R206	State Tax Service of Ukraine (2024)	State Tax Service of Ukraine	30.08.2024	Response of the State Tax Service of Ukraine to the request for public information regarding the existence of tax arrears in forestry and woodworking enterprises dated 30.08.2024, out. № 1875.	Відповідь ДПС на запит публічної інформації № 1875 від 30.08.2024 щодо наявності податкової заборгованості у підприємствах лісогосподарських підприємств та деревообробної промисловості.	n/a	Indicators 6-8	Stakeholder feedback	n/a
R207	Supreme Court (2021)	Decision of the Supreme Court	07.04.2021	Supreme Court Decision in case No. 370/430/14-ц, proceedings No. 61-22408св19 of 07.04.2021.	Ухвала Верховного суду у справі № 370/430/14-ц, провадження № 61-22408св19 від 07.04.2021.	https://reestr.court.gov.ua/Review/9620787Z	indicators 1, 14,15	Other	Court decision concerning land ownership and return land plots to the forest fund.
R208	Supreme Court (2024)		30.04.2024	Supreme Court Ruling of 30 April 2024, No. 913/50/22.	Постанова Верховного Суду від 30 квітня 2024 р. N 913/50/22.	https://ips.ligazakon.net/document/C02801Q	Indicator 1	Other	Court decision on the forest land
R209	Suspline Cherkasy (2023)	Kostiuk K./ Suspline Cherkasy	08.03.2023	Kostiuk, K. (08.03.2023). The company that cut down the forest in Cherkasy was banned from building. Suspline Cherkasy.	Костюк, К. (08.03.2023). Підприємству, яке вирубувало ліс в Черкасах, заборонили забудову. Суспільне Черкаси.	https://suspline.media/cherkasy/408033-pidpriemstvu-ake-virubalo-lis-v-cherkasyah-zaboronili-zabudovu/	Indicators 55, 56	News article	The article reports on the illegal deforestation in Cherkasy carried out by a company to build townhouses. The court banned the construction, and prosecutors are investigating the case under Part 4 of Article 246 of the Criminal Code of Ukraine (illegal logging).

Number	Short Name	Authors name / source name	Date (dd/mm/year)	Title in English	Title (in original language)	Link	Other Comments	Type of evidence	Justification of source
R210	Suspline Rivne (2021)	Koval M. / Suspline Rivne	13.07.2021	Koval, M. (13.07.2021). Conflict between villagers and foresters near Rivne is over - protester. Suspline Rivne.	Коваль, М. (13.07.2021). Конфлікт між селянами та лісниками неподалік Рівного вичерпано – протестувальник. Суспільне Рівне.	https://suspline.media/rivne/100207-konflikt-miz-selanami-ta-lisnikami-nepodalik-rivnogo-vicerpano-protestuvainik/	Indicators 46-48	News article	The article deals with the resolution of the conflict between residents and foresters in Rivne district, which arose over logging.
R211	Suspline Zhytomyr (2024)	Ostapchuk I. / Suspline Zhytomyr	02.04.2024	Ostapchuk, I. (02.04.2024). Smuggling of timber worth millions of hryvnias: five accomplices of organised group suspected in Zhytomyr. Suspline Zhytomyr.	Остапчук, І. (02.04.2024). Контрабанда лісу на мільйони гривень: у Житомирі підозрюють п'ятьох співників організованої груп. Суспільне Житомир.	https://suspline.media/zhytomyr/719276-kontrabanda-lisu-na-milioni-griven-u-zitomiri-pidozruut-patoh-spilnikiv-organizovanol-grup/	Indicator 52	News article	The publication refers to the suspicion of five people of smuggling illegally cut timber, organised through forged documents for export to Europe.
R212	Tartachnyi (2021)	Tartachnyi O. / NGL Media	13.10.2021	Tartachnyi, O. (13.10.2021). Family in the forest. How relatives of foresters get contracts from forestry enterprises. NGL Media.	Тартачний, О. (13.10.2021). Свої в лісі. Як заволодіння від лісгоспів отримують родичі лісників. NGL Media.	https://ngl.media/2021/10/13/svoiy-v-lisi/	Indicators 10, 11	News article	The publication refers to cases where relatives of forestry employees are contracted to perform work for these state-owned enterprises, in particular through contracts with family firms, which is often non-transparent and raises doubts about the legality of such practices.
R213	TEXTY (2020)	TEXTY	12.07.2020	Loggers versus peasants. The law is on the side of the former, and the truth is on the side of the latter. (12.07.2020). TEXTY.	Лісоруби проти селян. На стороні перших закон, а на стороні других – правда. (12.07.2020). TEXTY.	https://texty.org.ua/articles/101275/lisoruby-protiv-selyan-na-chyevemu-boci-zakon-a-na-chyevemu-pravda/	Indicators 46-48	News article	The article describes the conflict between loggers and local residents of the Volyn region, who are protesting against logging of forest site, which is their main source of income from picking berries and mushrooms.
R214	TEXTY 1 (2024)	Texty	19.04.2024	"This is our greatest natural wealth." Why it is important to preserve the steppe and why it is more valuable than forests. (19.04.2024). TEXTY.	"Це наше найбільше природне багатство". Чому важливо зберегти степ і чим він цінніший за ліс. (19.04.2024). TEXTY.	https://texty.org.ua/fragments/112281/ce-nashe-najbilishe-prirodne-bahatstvo-chomu-vazhlyvo-zberihaty-step-i-chym-vin-cinnishyiv-za-lis/	Indicator 16	News article	The article describes the problem of steppe afforestation in Ukraine, which leads to the destruction of the ecosystem and loss of biodiversity.
R215	TEXTY 2 (2024)	Testov P. / TEXTY	16.07.2024	Testov, P. (16.07.2024). The state allows mineral extraction in valuable natural territories. Why this is a problem and how to solve it. TEXTY.	Тестов, П. (16.07.2024). Держава дозволяє видобуток надб на цінних природних територіях. Чому це проблема і як її розв'язати. TEXTY.	https://texty.org.ua/fragments/113416/derzhava-dozvolvaye-vydobutok-nadrc-na-cinnyh-prirodnyh-terytoryyah-chomu-ce-problema-i-yak-viyi-rozvyazaty/	Indicators 16, 20, 56, 57	News article	The article outlines the problem of uncontrolled mining in valuable natural areas, which threatens the ecological state, and suggests options for preventing these negative consequences by improving the procedures for environmental impact assessment and permit approval.
R216	The Wall Street Journal (2023)	MacDonald A., Bosak S. / The Wall Street Journal	12.04.2023	MacDonald, A., Bosak, S. (12.04.2023). Russia Stole Land and Grain. Now it's Taking Timber, Ukraine Says. The Wall Street Journal.	MacDonald, A., Bosak, S. (12.04.2023). Росія вкрала землю та зерно. Тепер забирає деревину, каже Україна. The Wall Street Journal.	https://www.wsj.com/articles/russia-stole-land-and-grain-now-its-taking-timber-ukraine-says-80de779c7mod-e2tw	Indicator 26	News article	Officials say in occupied areas hectares of forest have been cut down for commercial gain or to fortify defensive positions.
R217	Trade Union of Forestry Workers of Ukraine (2024)	Trade Union of Forestry Workers of Ukraine	16.07.2024	Trade Union of Forestry Workers of Ukraine. (2024).	Професійна спілка працівників лісового господарства України. (2024).	https://ukrprofilis.org.ua/novini.html	Indicators 31-33	Other	Official website of the Trade Union of Forestry Workers of Ukraine.
R218	Transparency international (2023)	Transparency international	01.01.2023	Corruption Perceptions Index. (2023). Transparency international.	Corruption Perceptions Index. (2023). Transparency international.	https://www.transparency.org/en/cpi/2023	Indicator 10	Statistics & Figures	The global database created by Transparency International contains the Corruption Perceptions Index by country and years.
R219	Tykyiv (2024)	Kireyeva V. / Tykyiv	18.09.2024	Kireyeva, V. (18.09.2024). In Kyiv region, they wanted to cut down 60 hectares of forest with Red Book plants for development. Tykyiv.	Кіреєва, В. (18.09.2024). На Київщині хотіли вирубати під забудову 60 га лісу з червонокнижними рослинами. ТиКиїв.	https://tykyiv.com/news/na-kyivshchini-khotili-virubati-pid-zabudovu-60-ga-lisu-z-chervonoknizhnyimi-roslinami/	Indicators 55, 56	News article	The article reports that the Kyiv Regional Prosecutor's Office has successfully protected 60 hectares of forest containing Red Book plants in the Boryspil district from illegal logging intended for construction. The land, which had been unlawfully removed from state ownership and transferred to private ownership, was returned to the state. This is part of a broader initiative by the prosecutor's office, which has filed a total of 117 lawsuits aimed at recovering forest land spanning 1,662 hectares.
R220	Tyzhen (n/a)	Tyzhen	n/a	Crimean Tatars are the native people of Crimea. (n/a). Tyzhen.	Кримські татари – корінний народ Криму. (н.д.). Тиждень.	http://week.dp.gov.ua/osvitnia-prohrama/ds91/krymski-tatary-korinniy-narod-krymu	Indicators 42,43	News article	The article is devoted to the history of Crimean Tatars
R221	Ukrainian pravda (2021)	Krasniashchykh A. / Ukrainian pravda	22.09.2021	Krasniashchykh, A. (22.09.2021). The people of millionaires. Who are the Karaites and how did they end up in Kharkiv? Ukrainian pravda.	Краснищых, А. (22.09.2021). Народ миллионеров. Кто такие караймы и как они опинились в Харькове. Украинская Правда.	https://www.pravda.com.ua/articles/2021/09/22/7307946/	Indicator 42	News article	The article tells about the history and current situation of the Karaites in Ukraine, their cultural heritage and religion.
R222	Ukrainian Pravda (2023)	Chyhryn O. / Ukrainian Pravda	04.04.2023	Chyhryn, O. (04.04.2023). Modern slavery: how a full-scale war has affected human trafficking in Ukraine. Ukrainian Pravda.	Чигрин, О. (04.04.2023). Сучасне рабство: як повномасштабна війна вплинула на торгівлю людьми в Україні. Українська Правда.	https://life.pravda.com.ua/society/2023/04/04/253645/	Indicators 25, 27, 29, 30	News article	The article refers to a study by Info Sapiens Agency, which showed that during the war, people are more vulnerable and can become victims of labour slavery and human trafficking. One in four Ukrainians affected by the war is ready to accept a risky job offer abroad or in another locality.
R223	Ukrainian (2021)	Ukrainian	21.12.2021	Crimean Krymchak of Ukraine. Who are they? (21.12.2021). Ukrainian.	Кримчак України. Хто вони? (21.12.2021). Українець.	https://www.ukrainian.net/krymchaky/	Indicators 42,43	News article	The article examines the history and culture of the Crimean Tatars, a native people of Ukraine, their traditions and religion.
R224	Ukrderzhisproekt (2024)	Ukrderzhisproekt	16.07.2024	National forest inventory: Tables, diagrams & maps – oblast & country level. (2024). Ukrderzhisproekt.	Національна інвентаризація лісів: Таблиці, діаграми та карти – рівень області та країни. (2024). Укрдержлісprojekt.	https://nfi.lisprojekt.gov.ua/nfi-2023/	Indicator 57	Statistics & Figures	The website contains preliminary NFI results in Ukraine, including forested areas in dynamics.
R225	ukrstat.gov.ua (2024)	ukrstat.gov.ua	01.01.2024	Economic statistics / Economic activity / Agriculture, forestry and fisheries Timber harvesting by type of forest product. State statistics Service of Ukraine. (01.01.2024). ukrstat.gov.ua.	Економічна статистика / Економічна діяльність / Сільське, лісове та рибне господарство Заготівля деревини за видами лісової продукції. Держстат. (01.01.2024). ukrstat.gov.ua.	https://ukrstat.gov.ua/operativ/menu/menu-ucg.htm	Country overview	Statistics & Figures	State statistics on timber harvesting
R226	UN (1945)	United Nations	26.06.1945	UN Charter. (1945). UN.	Статут ООН. (1945). ООН.	https://unic.un.org/aroundworld/unics/com-mon/documents/publications/uncharter/UN%20Charter_Ukrainian.pdf	Indicator 26	Other	UN Charter in Ukrainian
R227	UN (2024)	United Nations	16.07.2024	Consolidated List of Sanctioned Persons and Organizations of the United Nations Security Council. (2024). UN.	Зведений перелік підсанкційних осіб та організацій Ради Безпеки Організації Об'єднаних Націй. (2024). ООН.	https://main.un.org/securitycouncil/en/content/un-sc-consolidated-list#entities	Indicator 26	Other	Consolidated List of Sanctioned Persons and Organizations of the United Nations Security Council
R228	UNCG (2023)	UNCG	10.10.2023	New forest roads: the sad example of Brusturyansky forestry enterprise. (10.10.2023). UNCG.	Нові лісові дороги: сумний приклад Брустурянського лісгоспу. (10.10.2023). UNCG.	https://uncg.org.ua/sunnyi-privklad-brusturyanskogo-lisgospu/	Indicators 14, 15	News article	Violations in the construction of forest roads are outlined.
R229	UNDP (2023)	UN Development Programme (UNDP)	01.01.2023	Gender Inequality Index (GII). (2023). UNDP.	Gender Inequality Index (GII). (2023). UNDP.	https://hdr.undp.org/data-center/thematic-composite/indices/gender-inequality-index#indices/GII	Indicators 40, 41	Statistics & Figures	Recommended reference, GII Ukraine for 2022

Number	Short Name	Authors name / source name	Date (dd/mm/year)	Title in English	Title (in original language)	Link	Other Comments	Type of evidence	Justification of source
R230	UNN 1 (2024)	UNN	25.01.2024	Embezzlement of millions from the budget and tax evasion: the case against former forestry officials from Volyn brought to court. (25.01.2024). UNN.	Розкрадання мільйонів з бюджету та ухилення від податків: до суду передали справу проти експосадовців лісосу з Волині. (25.01.2024). УНН.	https://unn.ua/news/eksposadovtsiv-lisoshpu-na-volyni-sudytymut-za-rozkradannia-15-millioniv-hryven	indicator 10	News article	The article reports on the trial of former forestry officials in Volyn, who are accused of embezzling UAH 15 million through illegal logging and selling timber at low prices, and tax evasion.
R231	UNN 2 (2024)	National Resistance Centre / UNN	29.07.2024	Russians massively cut down Ukrainian forests in occupied Donetsk region - National Resistance Centre. (29.07.2024). UNN.	На окупований Донецький регіон росіяни масово вирубують українські ліси - Центр націспротиву. (29.07.2024). УНН.	https://unn.ua/news/na-okupovani-donechchyni-rosiiany-masovo-vyrubulut-ukrainski-lisy-tsentratatsprotivnu	Indicators 4, 49-53	News article	The article focuses on the massive deforestation in the occupied Donetsk region, where Russian troops, together with local residents, are cutting down trees for sale abroad.
R232	Usenko (ed) (2006)	Usenko I.B., editor	28.06.2006	Legal custom as a source of Ukrainian law of IX-XIX centuries (2006). / edited by I.B. Usenko. Kyiv: Nauk. dumka. 279 p.	Правовий звичай як джерело українського права IX-XIX ст. (2006) за ред. І.Б. Усенка. Київ : Наук. думка. 279 с.	n/a	Indicator 46	Other	The book remains relevant as it explores the legal customs that have been formed in Ukraine over the centuries and reflect the deep legal traditions and values of society. These customs often form the basis of modern legal regulation, especially in matters where legislation is not clear or where specific features of social relations need to be taken into account.
R233	Uwecworkgroup 1 (2024)	Uwecworkgroup	01.02.2024	Journal of the Working Group on the Environmental Consequences of the War in Ukraine. (02.2024.). 18. Uwecworkgroup.	Журнал робочої групи з екологічних наслідків війни в Україні. (02.2024.). 18. UWEC Work Group.	https://www.researchgate.net/publication/378679474_Zurnal_robochoi_grupi_z_ekologichnih_naslidivkiv_vijni_v_Ukraini_Vipusk_No18_UWEC_Work_Group	indicators 14,16	Report	The facts of the negative impact of hostilities and the destruction of infrastructure are presented
R234	Uwecworkgroup 2 (2024)	Ochynnikov O. / Ukraine War Environmental Consequences Work Group (Uwecworkgroup)	19.06.2024	Ochynnikov, O. (19.06.2024). Are sanctions against Russia working and, if not, why not? An environmental perspective. Uwecworkgroup.	Овчинников, О.(19.06.2024). Чи працюють санкції проти Росії і, якщо ні, то чому: Екологічна перспектива. Uwecworkgroup.	https://uwecworkgroup.info/uk/an-environmental-perspective-are-sanctions-against-russia-working-and-if-not-why-not/	Indicator 50, Supply chain	News article	The article highlights schemes for circumventing sanctions related to timber exports from Russia and Belarus to Europe.
R235	Varosh (2023)	Varosh	03.11.2023	More than 100 windmills in the highlands: construction of wind farm started in Nyzhnevoritska hromada. (03.11.2023). Varosh.	Понад 100 вітряків на високогір'ї: будівництво вітроелектростанції розпочали на території Нижньоворітської громади. (03.11.2023). Varosh.	https://varosh.com.ua/noviny/ponad-100-vitryakiv-na-vysokogir-iv-budivnytstvo-vitroelektrostantsii-rozpochaly-na-terytoryi-nyzhnovoritskoyi-gromady/	indicators 14, 15	News article	Negative environmental impacts of wind farms in the Carpathians are considered
R236	Vasyliuk (2022)	Vasyliuk O./WWF-Ukraine	14.07.2022	Vasyliuk, O. (2022). Consequences of hostilities for the Nature Reserve Fund of Ukraine. WWF-Ukraine.	Васильюк, О. (2022). Наслідки бойових дій для природно-заповідного фонду України. WWF-Україна.	https://wwf.eu/assets/panda.org/download/_df/_wfp_ptps.pdf	indicators 13-16	Other	The presentation describes main consequences of hostilities for the Nature Reserve Fund of Ukraine.
R237	VchasnoEDO (2024)	VchasnoEDO	21.05.2024	Employment contract: everything an employee and employer need to know. (21.05.2024). VchasnoEDO.	Трудовий договір: все, що потрібно знати працівнику і роботодавцю. (21.05.2024). Вчасно Едо.	https://vchasno.ua/trudovoyi-dohovir/	indicator 34	News article	The article covers the main aspects of an employment contract, types of contracts, the procedure for concluding them, including in electronic form, and the peculiarities of changing the terms and conditions of employment during the war. Particular attention is paid to the new rules that allow transferring employees to another job without their consent under certain conditions, as well as the possibility of suspending an employment contract under martial law.
R238	Vn.20minut (2024)	Datskova D./Vn.20minut	24.04.2024	Datskova, D. (24.04.2024). "Why can they do it and we can't?" Forest floods in Prybuzke village due to illegal construction. Vn.20minut.	Даткова, Д. (24.04.2024). "Чому їм можна, а нам ні?" Через незаконне будівництво у селі Прибузьке затоплює ліс. Vn.20minut.	https://vn.20minut.ua/Kryminal/chomu-yim-mozhna-a-nam-ni-cherез-nezakonne-budivnytstvo-u-pribuzkomu-z-11925011.html	Indicator 57	News article	The article describes negative environmental consequences of illegal cutting.
R239	Voice crimea (2020)	Voice crimea	07.07.2020	Ukrainian Karaites. (07.07.2020). Voice crimea.	Українські караїми. (07.07.2020). Голос Криму.	https://culture.voicecrimea.com.ua/en/ukrainian-karaites/	indicators 42,43	News article	The article examines the history and culture of the Ukrainian Karaites, their traditions and religion.
R240	Voice crimea (2022)	Voice crimea	18.06.2022	By the ways of the Karaites. From Babylon to the Crimea. (18.06.2022). Voice crimea.	Шляхами караїмів. Від Вавилону до Криму. (18.06.2022). Голос Криму.	https://culture.voicecrimea.com.ua/uk/shliakhamy-karaimiv-vid-vavylonu-do-krymu/	indicators 42,43	News article	The article examines the geographical distribution of the Karaites community
R241	VSN media (2023)	VSN media	15.07.2023	Scandal in a village near Lutsk: people were not allowed to go to the forest to pick mushrooms and blueberries. (15.07.2023). VSN media.	Скандал у селі біля Луцька: людей не пускали у ліс по гриби і чорницю. (15.07.2023). VSN media.	https://vsn.ua/news/skandal-u-seli-pidgaytsivskoyi-gromadi-hudev-ne-puskayut-u-lis-po-gribi-i-chornitsi-30070	indicators 46-48	News article	The article contains information about conflict over the restriction of local residents' access to the forest when a fence and gate were installed on the road leading to the forest, making it difficult to collect mushrooms and berries, despite the fact that the forest is a state property.
R242	Western Court of Appeal (2020)	Western Court of Appeal	11.02.2020	Western Court of Appeal Decision of 11.02.2020 in case No. 914/1327/18.	Постанова Західного апеляційного суду від 11.02.2020 по справі №914/1327/18.	https://zakononline.com.ua/court-decisions/show/87619127	indicator 15	Other	Court decision: The State Ecological Inspectorate of Lviv Oblast filed a lawsuit with the Commercial Court to recover over UAH 1 million in damages from SE "Drohobych Forestry", for the illegal felling on the territory owned by another company. The court upheld the claim, finding that the defendant had acted in bad faith, violating environmental laws and rules for improving the quality of forests.
R243	Word and Deed (2023)	Word and Deed. Analytical portal.	08.03.2023	Gender Inequality Index in Ukraine and Europe. (08.03.2023). Word and Deed.	Індекс гендерної нерівності в Україні та Європі. (08.03.2023). Слово і діло.	https://www.slovovidlo.ua/2023/03/08/informatsiya/suspilstvo/index-hendermoyi-nerivnosti-ukrayini-ta-yevropi	indicators 40,41	News article	The article analyses the situation with gender equality in Ukraine and Europe
R244	World Bank (2020)	World Bank	01.06.2020	Ukraine Country Forest Note. (2020). World Bank	Ukraine Country Forest Note. (2020). World Bank	https://documents1.worldbank.org/curated/en/938941593413817490/text/Ukraine-Country-Forest-Note-Growing-Green-and-Sustainable-Opportunities.txt	Country overview	Report	The report provides an overview of the country's forestry sector
R245	World Bank (2023)	World Bank	01.01.2023	World Bank Worldwide Governance Indicators. (2023).	World Bank Worldwide Governance Indicators. (2023).	https://www.worldbank.org/en/publication/worldwide-governance-indicators/interactive-data-access	Indicator 10	Statistics & Figures	Recommended reference
R246	World bank (2024)	World bank	28.06.2024	Classification of Fragile and Conflict-Affected Situations. (2024). World bank.	Classification of Fragile and Conflict-Affected Situations. (2024). World bank.	https://www.worldbank.org/en/topic/fragilityconflictviolence/brief/classification-of-fragile-and-conflict-affected-situations	Indicator 26	Other	The list of countries facing fragmentation and conflict is published annually by the World Bank to support strategic planning and monitoring of vulnerable communities, based on global indicators and internal analysis.
R247	WWF-Ukraine (2023)	WWF-Ukraine	15.07.2023	How can communities protect forests? Algorithm of actions. (2023). WWF-Ukraine.	Як громади можуть захищати ліси? Алгоритм дій. (2023). WWF-Україна.	https://decentralization.ua/uploads/library/fi/le/781/wwf_new_brouchure_organized_1_.pdf	indicator 46	Other	The brochure provides recommendations on the role of communities in forest conservation in Ukraine, explains the mechanisms of influence, such as FSC certification, environmental impact assessment, forest management and the nature reserve fund, and offers an algorithm for negotiating and resolving conflicts with forestry enterprises.

Number	Short Name	Authors name / source name	Date (dd/mm/year)	Title in English	Title (in original language)	Link	Other Comments	Type of evidence	Justification of source
R248	WWF-Ukraine (2020)	WWF-Ukraine	28.04.2020	Sanitary felling and removal of debris. WWF experts on the contradictions in the management of nature reserve forests. (28.04.2020). WWF-Ukraine.	Санітарні рубки та ліквідація захащення. Експерти WWF про протиріччя в управлінні лісами природно-заповідного фонду. (28.04.2020). WWF-Україна.	https://www.ua/?362870/sanitary-felling-protected-forest	indicator 16	News article	The publication notes that in Ukraine there are serious contradictions between environmental requirements and forestry, especially in protected areas, where sanitary felling can harm ecosystems and biodiversity.
R249	WWF-Ukraine 1 (2024)	WWF-Ukraine	15.03.2024	"Consistency" of the forest industry in protecting biodiversity. (15.03.2024). WWF-Ukraine.	"Послідовність" лісової галузі у захисті біорізноманіття. (15.03.2024). WWF-Україна.	https://www.ua/?13196441/Consistency-of-the-forest-industry-in-protecting-biodiversity	indicator 16	News article	The publication notes that increasing the area of forests is not always positive, as planting forests in inappropriate areas, such as steppe landscapes, can harm natural ecosystems and destroy rare plant species, which leads to violations of Ukrainian legislation.
R250	WWF-Ukraine 2 (2024)	WWF-Ukraine	16.07.2024	Ecocorridors. (16.07.2024). WWF-Ukraine.	Екокоридори. (16.07.2024). WWF-Україна.	https://www.ua/our-work/wildlife/ecological-corridors/	indicator 15	News article	The article describes the importance of ecological corridors for the migration of wild animals, such as bears, which seek safe places to live, feed and breed. Infrastructure development threatens these routes, which can lead to habitat fragmentation and negatively impact large mammal populations.
R251	Yavorsky et al. (2021)	Yavorsky, P., Pavlytska, Y., Kukhta, P. and Lytvynov, V. / Kyiv School of Economics	13.07.2021	Yavorsky, P., Pavlytska, Y., Kukhta, P. and Lytvynov, V. (2021). Timber and timber products market in Ukraine: how does it work and what hinders its development? Kyiv School of Economics.	Яворський, П., Павицька, Ю., Кухта, П. та Литвинов, В. (2021). Ринок деревини та лісоматеріалів України: як працює та що стримує розвиток? Київська школа економіки.	https://kse.ua/wp-content/uploads/2021/12/KSE_Rinok_derevin_i_ta_lisomaterialiv.pdf	Indicator 49, Supply chain	Report	The report analyses the state of Ukraine's forestry fund, the timber and timber products market, as well as the regulation of forestry relations and the specifics of the use and sale of forest products in the country.
R252	Zaborona (2021)	Vernyhor P. / Zaborona.com	01.10.2021	Vernyhor, P. (01.10.2021). Wanted a job — lost their freedom: How Ukrainians fall into forced labour and why this problem is bigger than it seems. Zaborona.	Vernyhor, P. (01.10.2021). Хотіли роботу — втратили свободу. Як українці потрапляють у трудове рабство та чому ця проблема ширша, ніж здається. Заборона.	https://zaborona.com/hotily-robotu-vtratyly-svobodu-yak-ukrayincji-potraplyayut-u-trudove-rabstvo-ta-chomu-cya-problema-shyrsha-nizh-zdayetsya/	indicators 29, 30	News article	The article analyses the problem of Ukrainians falling into labour slavery. Risk groups are identified, as well as the sectors of the economy (construction and agriculture) where such crimes are most common.
R253	zaxid.net (2023)	Shutka N. / zaxid.net	15.07.2023	Shutka, N. (15.07.2023). Often, employees do not know that they work unofficially". Oksana Yezerska, Head of the Western Interregional Department of State Labour Service. zaxid.net.	Шутка, Н. (15.07.2023). Часто працівники не знають, що працюють неофіційно. Начальниця Західного міжрегіонального управління Держпраці Оксана Єзерська. zaxid.net.	https://zaxid.net/chasto-pratsivniki-ne-znavut-shho-pratsyuvut-neofitsiyno-n1569534	Indicators 25-48	News article	Clarifications from the State Labour Service regarding undeclared labour were provided.
R254	Zbruch (2023)	Zbruch	15.11.2023	Karaites of Halych: over a century ago and today. (15.11.2023). Zbruch.	Караїти Галича: понад століття тому і сьогодні. (15.11.2023). Zbruch.	https://zbruc.eu/node/116961	indicators 42,43	News article	The history of the Karaites is presented
R255	Zhar info(2023)	Zhar info	21.02.2023	Discrimination and mobbing: how to recognise and where to complain. (2023). Zhar info.	Дискримінація та мобінг: як розпізнати й куди скажитися. (2023). ЖАР info.	https://zhar.org.ua/dyskryminatsiya-ta-mobing-yak-rozpiznati-kudy-skarzhytysya/	indicators 38,39	Other	The article describes issues of legislation requirements on discrimination and mobbing.
R256	Zhezhkun, Torosov, Kalashnikov (2024)	Zhezhkun, I. M., Torosov, A. S., & Kalashnikov, A. O. / Forestry & Forest Melioration	16.07.2024	Zhezhkun, I. M., Torosov, A. S., & Kalashnikov, A. O. (2024). Current trends in wood market functioning in Ukraine. Forestry & Forest Melioration. (144), 129-140.	Жежкун, І. М., Торосов, А. С., & Калашніков, А. О. (2024). Сучасні тенденції функціонування ринку деревини України. Лісівництво та агролісомеліорація (144), 129–140.	https://doi.org/10.33220/1026-3365.144.2024.129	Indicator 49, Supply chain	Scientific Journal Article	The article analyses the impact of Russia's military aggression against Ukraine since 2022 on Ukraine's economy, in particular on the forestry and woodworking industries, and assesses the change in the structure of timber and timber products harvesting, as well as the impact of the State Enterprise 'Forests of Ukraine' established at the end of 2022 on the timber market.
R257	Zhukovska et. al (2020)	Zhukovska G.G., Levchenko K.B., Ostapenko O.O., Suslova O.I. / OSCE	12.07.2020	Zhukovska, G.G., Levchenko, K.B., Ostapenko, O.O., Suslova, O.I. (2020). Gender policy in normative-legal documents. Part 1 (K. B. Levchenko, Ed.). OSCE.	Жуковська, Г. Г., Левченко, К. Б., Остапенко, О. О., & Сулова, О. І. (2020). Гендерна політика в нормативно-правових документах. Частина 1 (К. Б. Левченко, Ред.). ОБСЄ.	https://www.kmu.gov.ua/storage/app/sites/1/18%20-%20Department/18%20-%20PDF/D2_2021/genderna-polityka.pdf	indicators 40,41	Other	The publication addresses regulatory and legal support for forming and implementing state policy on gender equality in Ukraine. It examines the development of legislation and approaches to state gender policy, analyzing general approaches, mechanisms, and implementation tools.
R258	Zibitsev et al. (2022)	Zibitsev S.V., Soshenskiy O.M., Goldammer J.G., Myroniuk V.V., Borsuk O.A., Humeniuk V.V., Meshkova V.I., Vasyliuk O.V., Buksha I.F. / WWF-Ukraine	14.07.2022	Zibitsev, S.V., Soshenskiy, O.M., Goldammer, J.G., Myroniuk, V.V., Borsuk, O.A., Humeniuk, V.V., Meshkova, V.I., Vasyliuk, O.V., Buksha, I.F. (2022). Forest management in areas contaminated by explosive ordnance. WWF-Ukraine. 148 p.	Зібцев, С. В., Сошенський, О. М., Голдамммер, Й. Г., МIRONIUK, В. В., Борсук, О. А., Гумениук, В. В., Мешкова, В. І., Василюк, О. В., Букша, І. Ф. (2022). Лісоуправління на територіях, забруднених вибухонебезпечними предметами. WWF-Україна. 148 с.	https://www.feu.awsassets.panda.org/downloads/forest_management_on_territories_contaminated_ukrainian_ver_interactive.pdf	indicators 13,15,16,18,19	Report	The report describes the current state of mined forests, the main problems, and provides legal norms related to mine action.
R259	FSC (n/a)	FSC	n/a	Principle 3. (n/a). FSC	Principle 3. (n/a). FSC	https://uk.fsc.org/principle-3	indicator 42	Other	FSC principle 3
R260	Verbovska, Tuziuk (2024)	Verbovska M., Tuziuk N. /	26.11.2024	"This is wrong, but that's how	Verbovska, M., Tuziuk, N. (2024)	https://ngl.media/2024/11/26/fse-nepravlyno	Indicator 49	News article	The shortcomings in the implementation of the elec
R261	N/A								
R262	ILO (n/a)	ILO	n/a	International Labour Organisation Conventions ratified by Ukraine	Конвенції Міжнародної організації праці, ратифіковані Україною	https://normlex.ilo.org/dyn/normlex/en/?p=1000:11200:0:1NO:11200:P11200_COUNTRY_ID:102867	Indicator 25	Other	Database - list of ILO conventions, ratified by U

Experts

Number	Name	Organisation	Position	Area of expertise	Date of consultation (dd/mm/year)	Notes
E1	Oleh Storchous	Law office of "Oleh Storchous"	Lawyer	Forest Law, illegal logging, corruption	24.09.2024	n/a
E2	Iryna Koshkalda	State Biotechnological University	Head of the Department	Land Legislation	05.09.2024	n/a
E3	Volodymyr Korzhov	Ukrainian Research Institute of Mountain Forestry	Deputy director	Forest transport network, forest management	11.09.2024	n/a
E4	Natalia Kaplya	NGO "Forest Com"	Lawyer	Forestry legislation, illegal logging, economics	05.09.2024	n/a
E5	Leonid Lunachevskyi	Preferred by Nature	Auditor	Compliance with FSC standards by forestry and wood processing enterprises	03.09.2024	n/a
E6	Oleksandr Orlov	Polissia branch of the Ukrainian Research Institute of Forestry and Forest Melioration named after G.M. Vysotskyi	Leading researcher	Radiation monitoring of forests	23.09.2024	n/a
E7	Vitaliy Storozhuk	WorldBank	Forestry expert of the EU4Environment project Implementation of forest management	Forest management	24.09.2024	n/a
E8	Alla Oborska	The Association NATIONAL VOLUNTARY FOREST CERTIFICATION SYSTEM	executive director	Forest management ; Legal requirements for trade and transportation of products,	20.09.2024	n/a
E9	Leonid Osadchuk	Ukrainian National Forestry University	Head of the Department	Legal requirements for product classification	20.09.2024	n/a
E10	Oleksandr Shevchuk	Ukrainian Energy Exchange Exchange	Agent	Legal requirements for trade and transportation of products, Legal requirements for product classification	19.09.2024	n/a
E11	Georgyi Bondaruk	Preferred by Nature	Auditor	Compliance with FSC standards by forestry and wood processing enterprises	26.09.2024	n/a
E12	Andrij Churilov	National University of Life and Environmental Sciences of Ukraine	Senior lecturer	Forestry, environmental protection, HCV	26.09.2024	n/a
E13	Ganna Lobchenko	WWF-Ukraine	Forest Project officer	Forestry, environmental protection	26.09.2024	n/a
E14	Taras Kharachko	Ukrainian National Forestry University	Senior lecturer	Forestry, reforestation	25.09.2024	n/a
E15	Viktor Myroniuk	National University of Life and Environmental Sciences of Ukraine	Professor	Forest management, geospatial analysis	25.09.2024	n/a
E16	Mykhailo Bogomaz	WWF-Ukraine	Senior forest officer	Forestry, Environmental protection	25.09.2024	n/a

Experts

Number	Name	Organisation	Position	Area of expertise	Date of consultation (dd/mm/year)	Notes
E17	Dmytro Karabchuk	ForestCom NGO	Executive director	Forestry, illegal logging, corruption, environmental protection	20.09.2024	n/a
E18	Tetiana Pyvovar	Ukrainian research institute of Forestry and Forest Melioration	Leading researcher	Forestry, forest certification	20.09.2024	n/a
E19	Volodymyr Pasternak	Ukrainian research institute of Forestry and Forest Melioration	Main researcher	Forest management, forest management planning, forest certification	20.09.2024	n/a
E20	Ivan Lakyda	National University of Life and Environmental Sciences of Ukraine	Associate professor	Forest ecosystem services, conversion of forest land to other types of land use, high conservation values areas, and adaptive forest management	20.09.2024	n/a
E21	Lubov Polyakova	State Forest Resources Agency of Ukraine	Consultant for FOREST EUROPE and European Forest Institute, Head of the International Cooperation, Science and Public Relation Division at the State Forest Resources Agency of Ukraine	Sustainable forest management, environmental protection	20.09.2024	n/a
E22	Sergii Rozvod	Legallis LLC	Director	Forest management, forest certification, Legal requirements for trade and transportation of products, economics	20.09.2024	n/a
E23	Oksana Stankevych-Volosianchuk	Environmental organization "Ecosphera"	Leading expert	Community rights, sustainable forest management, environmental conservation, forest certification	20.09.2024	n/a
E24	Roman Volosianchuk	Environmental organization "Ecosphera"	Leading expert	Forestry, forest conservation, forest certification	20.09.2024	n/a
E25	Ihor Skolskyi	Roztochya Nature Reserve	Director	Forest management, environmental protection, forest certification	20.09.2024	n/a
E26	Volodymyr Yarotskyy	ForestCom NGO	Expert	Environmental protection, biodiversity	20.09.2024	n/a
E27	Dmytro Holyaka	Ukrainian Research Institute for Agricultural Radiology of National University of Life and Environmental Sciences of Ukraine	Leading researcher	Radiology	18.10.2024	n/a

Number	Short reference name	Full title (English)	Full title (original language)	Date of signature (dd/mm/year)	Effective date (dd/mm/year)	if no longer valid, since when? (dd/mm/year)	Relevant legal implementing authority	Additional Comments	Link
L1	Anti-Corruption Programme of the SFE "Forests of Ukraine"	Anti-Corruption Programme of the SFE "Forests of Ukraine" for 2023-2025, approved by the Order of the SFE "Forests of Ukraine" No. 425 of	Антикорупційна програма ДСЛПГ "Ліси України" на 2023-2025 рр, затв. Наказом ДСЛПГ "Ліси України" № 425 від 03.02.2023	03.02.2023	N/A	N/A	SFE "Forests of Ukraine"	Indicators: 10, 11, 12	https://e-forest.gov.ua/wp-content/uploads/2023/02/antikorupcijsna-prohram-2023.pdf
L2	Anti-corruption programme of the SFRAU	Anti-Corruption Programme of the State Forest Resources Agency of Ukraine for 2024-2026	Антикорупційна програма Державного агентства лісових ресурсів на 2024-2026 рр, затв. наказом Держлісагентства України № 293 від 24.09.2024	24.09.2024	N/A	N/A	State Forest Resources Agency	Indicators: 10, 11, 12	https://forest.gov.ua/napryamki-diialnosti/antikorupcijsna-diialnist/antikorupcijsna-programa-plani-zahodiv-ta-zvitna-informaciya/antikorupcijsna-prohrama-derzhlisahentstva-na-2024-2026-roky
L3	Budget Code of Ukraine	Budget Code of Ukraine	Бюджетний кодекс України	08.07.2010	N/A	N/A	Verkhovna Rada of Ukraine	Indicator 6	https://zakon.rada.gov.ua/laws/show/2456-17#Text
L4	C047 - Forty-Hour Week Convention	ILO Convention No. 47 of 22.06.1935 on the Reduction of Working Time to Forty Hours a Week	Конвенція Міжнародної організації праці від 22.06.1935 р. № 47 «Про скорочення робочого часу до сорока годин на тиждень»	09.06.1956	N/A	N/A	State Labour Service of Ukraine	Indicators 36, 37	https://zakon.rada.gov.ua/laws/show/993_145#Text
L5	C081 - Labour Inspection Convention	ILO Convention No. 81 - Labour Inspection Convention of 1947, ratified by Law No. 1985-IV (1985-15) in 2004	Конвенція Міжнародної організації праці N 81 1947 року про інспекцію праці у промисловості й торгівлі, ратифікована Законом N 1985-IV (1985-15) у 2004 році	08.09.2004	N/A	N/A	State Labour Service of Ukraine	Indicators 29, 30	https://zakon.rada.gov.ua/laws/show/993_036#Text
L6	C115 - Radiation protection Convention	ILO Convention No.115 - Radiation protection Convention, 22.06.1960	Конвенція Міжнародної організації праці про захист працівників від іонізуючої радіації від 22.06.1960 № 115:	22.06.1960	17.06.1968	N/A	ILO	Indicators 4, 22	https://zakon.rada.gov.ua/laws/show/993_116#Text
L7	Explanations to the UCGFEA	Explanations to the Ukrainian Classification of Goods for Foreign Economic Activity (UCGFEA), approved by the Order of the State Customs Service of Ukraine dated 14 December 2022 No. 543	Пояснення до Української класифікації товарів зовнішньоекономічної діяльності (УКТЗЕД), затверджені Наказом Державної митної служби України від 14 грудня 2022 № 543	14.12.2022	N/A	N/A	State customs service of Ukraine	Indicator 51	https://customs.gov.ua/documents/pro-zatverdzhennia-poiashnen-do-ukrayinskoyi-klasifikatsiyi-tovariv-zovnishnoekonomichnoyi-diialnosti-321
L8	C182 - Worst Forms of Child Labour Convention	ILO Convention No. 182 concerning the Prohibition and Immediate Action for the Elimination of the Worst Forms of Child Labour, ratified by Law of Ukraine of 05.10.2000 No. 2022-III	Конвенція Міжнародної організації праці «Про заборону та негайні заходи щодо ліквідації найгірших форм дитячої праці» № 182, ратифікована Законом України від 05.10.2000 р. № 2022-III	05.10.2000	N/A	N/A	State Labour Service of Ukraine	Indicators 27, 28	https://zakon.rada.gov.ua/laws/show/2022-14#Text
L9	Civil Code of Ukraine	Civil Code of Ukraine	Цивільний кодекс України	16.01.2003	N/A	N/A	Verkhovna Rada of Ukraine		https://zakon.rada.gov.ua/laws/show/435-15#Text
L10	Civil protection code of Ukraine	Civil protection code of Ukraine	Кодекс Цивільного захисту України	02.10.2012	N/A	N/A	Verkhovna Rada of Ukraine	Indicators I-64	https://zakon.rada.gov.ua/laws/show/5403-17#Text
L11	Code on Administrative Offences	Code of Ukraine on Administrative Offences	Кодекс України про адміністративні правопорушення	07.12.1984	N/A	N/A	Verkhovna Rada of Ukraine	indicators 13, 18-20, 33, 35, 37, 55, 56	https://ips.ligazakon.net/document/KD0005?an=985132
L12	Commercial Code of Ukraine	Commercial Code of Ukraine	Господарський кодекс України	16.01.2003	01.01.2004	N/A	Verkhovna Rada of Ukraine	Indicators 29, 30, 49	https://zakon.rada.gov.ua/laws/show/436-15#Text
L13	Constitution of Ukraine	The Constitution of Ukraine	Конституція України	28.06.1996	N/A	N/A	Verkhovna Rada of Ukraine	Indicators 25, 27-30, 33-41, 46, 48	https://zakon.rada.gov.ua/laws/show/254%D0%BA/96-%D0%B2%D1%80#Text
L14	Criminal Code of Ukraine	Criminal Code of Ukraine	Кримінальний кодекс України	05.04.2001	N/A	N/A	Verkhovna Rada of Ukraine	Indicators 11, 13, 18, 27, 28, 33, 35, 37	https://zakon.rada.gov.ua/laws/show/2341-14#Text
L15	Customs Code of Ukraine	Customs Code of Ukraine	Митний кодекс України	15.05.2012	N/A	N/A	Verkhovna Rada of Ukraine	Indicator 9	https://zakon.rada.gov.ua/laws/show/4495-17#Text
L16	Declaration of the Rights of the Child	Declaration of the Rights of the Child	Декларація прав дитини	20.11.1959	N/A	N/A	UN	Indicators 27, 28	https://zakon.rada.gov.ua/laws/show/995_384#Text

Number	Short reference name	Full title (English)	Full title (original language)	Date of signature (dd/mm/year)	Effective date (dd/mm/year)	if no longer valid, since when? (dd/mm/year)	Relevant legal implementing authority	Additional Comments	Link
L17	DSP 382-96 State Sanitary Rules for Aviation Application of Pesticides and Agrochemicals	DSP 382-96 State Sanitary Rules for Aviation Application of Pesticides and Agrochemicals in the National Economy of Ukraine, approved by the Order of the Ministry of Health of 18.12.1996 No. 382	ДСП 382-96 Державні санітарні правила авіаційного застосування пестицидів і агрохімікатів у народному господарстві України, затверджені Наказом Міністерства охорони здоров'я від 18.12.1996 № 382	18.12.1996	N/A	N/A	State Committee of Ukraine for Supervision of Labour Protection	Indicator 24	https://online.budstandart.com/ua/catalog/doc-page.html?id_doc=48459
L18	DSP 8.8.1.2.001-98 State sanitary rules 'Transportation, storage and use of pesticides in the national economy	DSP 8.8.1.2.001-98 State Sanitary Regulations 'Transportation, storage and use of pesticides in the national economy' approved by the Resolution of the Chief State Sanitary Doctor of Ukraine on 03.08.1998	ДСП 8.8.1.2.001-98 Державні санітарні правила "Транспортування, зберігання та застосування пестицидів у народному господарстві" затверджені Постановою Головного державного санітарного лікаря України 03.08.1998	03.08.1998	N/A	N/A	Chief State Sanitary Doctor of Ukraine	Indicator 24	https://online.budstandart.com/ua/catalog/doc-page.html?id_doc=64415
L19	DSTU 4020-2-2001 Round and sawn timber. Methods of measurement and determination of volumes	DSTU 4020-2-2001 Round and sawn timber. Methods of measurement and determination of volumes. Part 2. Round timber (pr EN 1309-2:1998)	ДСТУ 4020-2-2001 Лісоматеріали круглі та пиляні. Методи обмірювання та визначення об'ємів. Частина 2. Лісоматеріали круглі (pr EN 1309-2:1998)	05.04.2001	N/A	01.06.2024	National standardisation body SE 'UkrNDNC'	Indicator 51	https://online.budstandart.com/ua/catalog/doc-page.html?id_doc=79665
L20	DSTU 9216:2023 Automobile roads. Biopassages. Design requirements	DSTU 9216:2023 Automobile roads. Biopassages. Design requirements, approved by the Order of DSTU dated 20.04.2023 No. 70	ДСТУ 9216:2023 Автомобільні дороги. Біопереходи. Вимоги до проектування, затверджений Наказом ДСТУ від 20.04.2023 № 70	20.04.2023	N/A	N/A	National standardisation body SE 'UkrNDNC'	Indicators 14-15	https://online.budstandart.com/ua/catalog/doc-page.html?id_doc=102707
L21	European Social Charter	European Social Charter	Європейська соціальна Хартія	03.05.1996	07.09.2016	N/A	Verkhovna Rada of Ukraine	Indicators 27, 28, 38, 39	https://zakon.rada.gov.ua/laws/show/994_062#Text
L22	Forest Code	Forest Code of Ukraine	Лісовий кодекс України	21.01.1994	N/A	N/A	Verkhovna Rada of Ukraine	Indicators 1-6, 13-16, 18-21, 46-48, 55-57,	https://zakon.rada.gov.ua/laws/show/3852-12#Text
L23	Law "On Foreign Economic Activity"	The Law of Ukraine "On Foreign Economic Activity"	Закон України "Про зовнішньоекономічну діяльність"	16.04.1991	N/A	N/A	Verkhovna Rada of Ukraine	Indicator 52	https://zakon.rada.gov.ua/laws/show/959-12#Text
L24	Guidelines for the preparation of a EAI report of planned forestry activities on watersheds of mountain forests of the Ukrainian Carpathians	Guidelines for the preparation of a report on environmental impact assessment of planned forestry activities on watersheds of mountain forests of the Ukrainian Carpathians, approved by the Order of the Ministry of Ecology dated 19.04.2023 No. 245	Методичні рекомендації з підготовки звіту з оцінки впливу на довкілля планованої лісгосподарської діяльності на водозборі гірських лісів Українських Карпат, затверджені Наказом Міндовкілля від 19.04.2023 №245	19.04.2023	N/A	N/A	Ministry of Environmental Protection and Natural Resources	Indicator 20	https://mepr.gov.ua/documents/pro-zatverdzhennya-metodychnyh-rekomendatsiy-z-pidgotovky-zvitu-z-otsinky-vplyvu-na-dovkillya-planovanoj-lisogospodarskoyi-diyalnosti-na-vodozbory-girskyyh-lisiv-ukrayinskyh-karpat/
L26	Instruction on keeping electronic wood accounting	Instruction on keeping electronic wood accounting, approved by the Order of the Ministry of Environmental Protection and Natural Resources of Ukraine on 27.09.2021 No. 621	Інструкція з ведення електронного обліку деревини, затверджена Наказом Міністерства захисту довкілля та природних ресурсів України 27.09.2021 № 621	27.09.2021	29.10.2021	N/A	Ministry of Environmental Protection and Natural Resources	Indicators 7, 8, 49	https://zakon.rada.gov.ua/laws/show/z1343-21#Text
L27	Instructional and methodological guidelines for forest management planning	Instructional and methodological guidelines for forest management planning	Інструктивно-методичні вказівки з ведення лісовпорядкування, затверджені наказом Українського державного проектного лісовпорядного виробничого об'єднання 18 липня 2022 року №34	18.07.2022	N/A	N/A	State Forest Resources Agency	Indicator 5	https://lisproekt.gov.ua/fileadmin/user_upload/Instrukтивно-metodichni_vkazivki.pdf

Number	Short reference name	Full title (English)	Full title (original language)	Date of signature (dd/mm/year)	Effective date (dd/mm/year)	if no longer valid, since when? (dd/mm/year)	Relevant legal implementing authority	Additional Comments	Link
L28	Issues of gender legal expertise	Issues of gender legal expertise, approved by the Resolution of the Cabinet of Ministers of Ukraine No. 997 dated 28.11.2018	Питання проведення гендерно-правової експертизи, затверджені Постановою Кабінету Міністрів України від 28.11.2018 № 997	28.11.2018	N/A	N/A	Cabinet of Ministers of Ukraine	Indicators 40-41	https://zakon.rada.gov.ua/laws/show/997-2018-%D0%BF#Text
L29	Labour Code	Labour Code of Ukraine	Кодекс законів про працю України	10.12.1971	N/A	N/A	Verkhovna Rada of Ukraine	Indicators 22, 23, 27-30, 33-39	https://zakon.rada.gov.ua/laws/show/322-08#Text
L30	Labour protection rules for employees of forestry and forest industry	Labour protection rules for employees of forestry and forest industry, approved by the Order of the State Committee of Ukraine on Supervision of Labour Protection dated 13.07.2013 No. 119	Правила охорони праці для працівників лісового господарства та лісової промисловості, затверджені Наказом Державного комітету України з нагляду за охороною праці від 13.07.2013 N 119	22.09.2005	N/A	25.01.2024	State Committee of Ukraine for Supervision of Labour Protection	Indicator 23	https://zakon.rada.gov.ua/laws/show/z1084-05#Text
L31	Land Code	Land Code of Ukraine	Земельний кодекс України	25.10.2001	N/A	N/A	Verkhovna Rada of Ukraine	Indicators 1,2, 5, 13-16, 18,20-21, 55-57	https://zakon.rada.gov.ua/laws/show/2768-14#Text
L32	Law "On advertising"	Law of Ukraine "On advertising"	Закон України «Про рекламу»	03.07.1996	N/A	N/A	Verkhovna Rada of Ukraine	Indicators 38-40	https://zakon.rada.gov.ua/laws/show/270/96-%D0%B2%D1%80#Text
L33	Law "On public associations"	Law of Ukraine "On public associations"	Закон України "Про громадські об'єднання"	22.03.2012	N/A	N/A	Verkhovna Rada of Ukraine	Indicators 31, 32	https://zakon.rada.gov.ua/laws/show/4572-17#Text
L34	Law "On access to public information"	Law of Ukraine "On access to public information"	Закон України "Про доступ до публічної інформації"	13.01.2011	13.04.2011	N/A	Verkhovna Rada of Ukraine	Indicators 46, 48	https://zakon.rada.gov.ua/laws/show/2939-17#Text
L35	Law "On Amendments on Environmental Activities and Civil Protection for the Period of Martial Law and in the Reconstruction Period"	Law of Ukraine "On Amendments to Certain Legislative Acts of Ukraine on Environmental Activities and Civil Protection for the Period of Martial Law and in the Reconstruction Period"	Закон України "Про внесення змін до деяких законодавчих актів України щодо охорони у сфері довкілля та щодо цивільного захисту на період дії воєнного стану і у відбудовний період"	15.03.2022	N/A	N/A	Verkhovna Rada of Ukraine	Indicators 1, 2, 14, 15, 21, 55, 56, 57, 64	https://zakon.rada.gov.ua/laws/show/2132-20#Text
L36	Law "On Amendments on Protection of Virgin Forests in Accordance with the Framework Convention on the Protection and Sustainable Development of the Carpathians"	Law of Ukraine "On Amendments to Certain Legislative Acts of Ukraine on the Protection of Virgin Forests in Accordance with the Framework Convention on the Protection and Sustainable Development of the Carpathians"	Закон України "Про внесення змін до деяких законодавчих актів України щодо охорони пралісів згідно з Рамковою конвенцією про охорону та сталий розвиток Карпат"	23.05.2017	03.09.2017	N/A	Verkhovna Rada of Ukraine	indicator 16	https://zakon.rada.gov.ua/laws/show/2063-19#Text
L37	Law "On Amendments on the Delimitation of State and Communal Land"	Law of Ukraine "On Amendments to Certain Legislative Acts of Ukraine on the Delimitation of State and Communal Land"	Закон України "Про внесення змін до деяких законодавчих актів України щодо розмежування земель державної та комунальної власності"	06.09.2013	N/A	N/A	Verkhovna Rada of Ukraine	Indicators 1, 2	https://zakon.rada.gov.ua/laws/show/5245-17#Text
L38	Law "On Beekeeping"	Law of Ukraine "On Beekeeping"	Закон України "Про бджільництво"	22.02.2000	N/A	N/A	Verkhovna Rada of Ukraine	Indicator 24	https://zakon.rada.gov.ua/laws/show/1492-14#Text
L39	Law "On citizens' appeals"	Law of Ukraine "On citizens' appeals"	Закон України "Про звернення громадян"	02.10.1996	02.10.1996	N/A	Verkhovna Rada of Ukraine	Indicators 46, 48	https://zakon.rada.gov.ua/laws/show/393/96-%D0%B2%D1%80#Text
L40	Law "On collective bargaining agreements and contracts"	Law of Ukraine "On collective bargaining agreements and contracts"	Закон України "Про колективні договори і угоди"	01.07.1993	01.07.1993	N/A	Verkhovna Rada of Ukraine	Indicators 29- 32, 34	https://zakon.rada.gov.ua/laws/show/3356-12#Text
L41	Law "On combating human trafficking"	Law of Ukraine "On combating human trafficking"	Закон України "Про протидію торгівлі людьми"	20.09.2011	20.09.2011	N/A	Verkhovna Rada of Ukraine	Indicators 29, 30	https://zakon.rada.gov.ua/laws/show/3739-17#Text
L42	Law "On Concession"	Law of Ukraine "On Concession"	Закон України "Про концесію"	03.10.2019	N/A	N/A	Verkhovna Rada of Ukraine	Indicator 3	https://zakon.rada.gov.ua/laws/show/155-20#Text

Number	Short reference name	Full title (English)	Full title (original language)	Date of signature (dd/mm/year)	Effective date (dd/mm/year)	if no longer valid, since when? (dd/mm/year)	Relevant legal implementing authority	Additional Comments	Link
L43	Law "On employment of the population"	Law of Ukraine "On Employment of the Population"	Закон України "Про зайнятість населення"	05.07.2012	06.07.2012	N/A	Verkhovna Rada of Ukraine	Indicators 38, 39, 40	https://zakon.rada.gov.ua/laws/show/5067-17#Text
L44	Law "On ensuring equal rights and opportunities for women and men"	Law of Ukraine "On ensuring equal rights and opportunities for women and men"	Закон України "Про забезпечення рівних прав та можливостей жінок і чоловіків"	08.09.2005	01.01.2006	N/A	Verkhovna Rada of Ukraine	Indicators 38-41	https://zakon.rada.gov.ua/laws/show/2866-15#Text
L45	Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine "	Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine"	Закон України "Про забезпечення прав і свобод громадян та правовий режим на тимчасово окупованій території України"	15.04.2014	N/A	N/A	Verkhovna Rada of Ukraine	Indicators 1,2, 5, 13-16, 18-21, 22-24, 25, 27-40, 44-53, 55-57, 58, 60, 61, 63, 64	https://zakon.rada.gov.ua/laws/show/1207-18#Text
L46	Law "On labour protection"	Law of Ukraine "On Labour Protection"	Закон України "Про охорону праці"	14.10.1992	N/A	N/A	Verkhovna Rada of Ukraine	Indicators 22, 23	https://zakon.rada.gov.ua/laws/show/2694-12#Text
L47	Law "On Land Management"	Law of Ukraine "On Land Management"	Закон України "Про землеустрій"	22.05.2003	N/A	N/A	Verkhovna Rada of Ukraine	Indicators 14, 15	https://zakon.rada.gov.ua/laws/show/858-15#Text
L48	Law "On local self-government in Ukraine"	Law of Ukraine "On local self-government in Ukraine"	Закон України «Про місцеве самоврядування в Україні»	21.05.1997	21.05.1997	N/A	Verkhovna Rada of Ukraine	Indicator 47	https://zakon.rada.gov.ua/laws/show/280/97-%D0%B2%D1%80#Text
L49	Law "On Mine Action in Ukraine"	Law of Ukraine "On Mine Action in Ukraine"	Закон України "Про протимінну діяльність в Україні" 2642-VIII, від 06.12.2018	06.12.2018	N/A	N/A	Verkhovna Rada of Ukraine	Indicators 1-2, 4-8, 10-16, 18-48, 49-53, 55-63.	https://zakon.rada.gov.ua/laws/show/2642-19#Text
L50	Law "On Nature Reserve Fund"	Law of Ukraine "On Nature Reserve Fund of Ukraine"	Закон України "Про природно-заповідний фонд України"	16.06.1992	N/A	N/A	Verkhovna Rada of Ukraine	Indicators 13-16, 18-21	https://zakon.rada.gov.ua/laws/show/2456-12#Text
L51	Law "On Peculiarities of State Regulation of Business Entities"	Law of Ukraine "On Peculiarities of State Regulation of Business Entities' Activities Related to Sale and Export of Timber"	Закон України "Про особливості державного регулювання діяльності суб'єктів підприємницької діяльності, пов'язаної з реалізацією та експортом лісоматеріалів"	08.09.2005	N/A	N/A	Verkhovna Rada of Ukraine	Indicators 7, 8, 50	https://zakon.rada.gov.ua/laws/show/2860-15#Text
L52	Law "On Pesticides and Agrochemicals"	Law of Ukraine "On Pesticides and Agrochemicals"	Закон України "Про пестициди і агрохімікати"	02.03.1995	N/A	N/A	Verkhovna Rada of Ukraine	Indicator 24	https://zakon.rada.gov.ua/laws/show/86/95-%D0%B2%D1%80#Text
L53	Law "On Plant Protection"	Law of Ukraine "On Plant Protection"	Закон України "Про захист рослин"	14.10.1998	N/A	N/A	Verkhovna Rada of Ukraine	Indicator 24	https://zakon.rada.gov.ua/laws/show/180-14#Text
L54	Law "On Prevention of Corruption"	Law of Ukraine "On Prevention of Corruption"	Закон України "Про запобігання корупції"	14.10.2014	N/A	N/A	Verkhovna Rada of Ukraine	Indicators: 10, 11, 12	https://zakon.rada.gov.ua/laws/show/1700-18#Text
L55	Law "On Protection of Human from Ionising Radiation."	Law of Ukraine "On Protection of Human from Ionising Radiation"	Закон України "Про захист людини від впливу іонізуючого випромінювання"	14.01.1998	N/A	N/A	Verkhovna Rada of Ukraine	Indicators 4, 22	https://zakon.rada.gov.ua/laws/show/15/98-%D0%B2%D1%80#Text
L56	Law "On State Land Cadastre"	Law of Ukraine "On State Land Cadastre"	Закон України "Про Державний земельний кадастр"	07.07.2011	N/A	N/A	Verkhovna Rada of Ukraine	Indicators 1, 2	https://zakon.rada.gov.ua/laws/show/3613-17#Text
L57	Law "On State Registration of Property Rights to Immovable Property"	Law of Ukraine "On State Registration of Property Rights to Immovable Property and Their Encumbrances"	Закон України "Про державну реєстрацію речових прав на нерухоме майно та їх обтяжень"	01.07.2004	N/A	N/A	Verkhovna Rada of Ukraine	Indicators 1, 2	https://zakon.rada.gov.ua/laws/show/1952-15#Text
L58	Law "On State Regulation of Capital Markets and Organised Commodity Markets"	Law of Ukraine "On State Regulation of Capital Markets and Organised Commodity Markets"	Закон України «Про державне регулювання ринків капіталу та організованих товарних ринків»	30.10.1996	N/A	N/A	Verkhovna Rada of Ukraine	Indicators 49-53	https://zakon.rada.gov.ua/laws/show/448/96-%D0%B2%D1%80#Text
L59	Law "On the legal regime of the territory affected by radioactive contamination as a result of the Chernobyl disaster "	Law of Ukraine "On the Legal Regime of the Territory Affected by Radioactive Contamination as a Result of the Chernobyl Disaster"	Закон України "Про правовий режим території, що зазнала радіоактивного забруднення внаслідок Чорнобильської катастрофи"	27.02.1991	N/A	N/A	Verkhovna Rada of Ukraine	Indicators 4, 22	https://zakon.rada.gov.ua/laws/show/791%D0%B0-12#Text

Number	Short reference name	Full title (English)	Full title (original language)	Date of signature (dd/mm/year)	Effective date (dd/mm/year)	if no longer valid, since when? (dd/mm/year)	Relevant legal implementing authority	Additional Comments	Link
L60	Law "On Ratification of the ILO Convention No. 155 of 1981 concerning Occupational Safety and Health and the Working Environment"	The Law of Ukraine "On Ratification of the International Labour Organization Convention No. 155 of 1981 concerning Occupational Safety and Health and the Working Environment"	Закон України "Про ратифікацію Конвенції Міжнародної організації праці N 155 1981 року про безпеку й ріриєну праці та виробниче середовище"	02.11.2011	N/A	N/A	Verkhovna Rada of Ukraine	Indicator 23	https://zakon.rada.gov.ua/laws/show/3988-17#Text
L61	Law "On the Organisation of Labour Relations under Martial Law"	Law of Ukraine "On the Organisation of Labour Relations under Martial Law"	Закон України "Про організацію трудових відносин в умовах воєнного стану"	15.03.2022	N/A	N/A	Verkhovna Rada of Ukraine	Indicators 33, 36, 37	https://zakon.rada.gov.ua/laws/show/2136-20#Text
L62	Law "On the Principles of State Anti-Corruption Policy for 2021-2025"	Law of Ukraine "On the Principles of State Anti-Corruption Policy for 2021-2025"	Закон України "Про засади державної антикорупційної політики на 2021 - 2025 роки"	20.06.2022	N/A	N/A	Verkhovna Rada of Ukraine	Indicators: 10, 11, 12	https://zakon.rada.gov.ua/laws/show/2322-20#Text
L63	Law "On the protection of childhood"	Law of Ukraine "On the protection of childhood"	Закон України "Про охорону дитинства"	26.04.2001	N/A	N/A	Verkhovna Rada of Ukraine	Indicators 27, 28	https://zakon.rada.gov.ua/laws/show/2402-14#Text
L64	Law "On the Red Data Book of Ukraine"	Law of Ukraine "On the Red Data Book of Ukraine"	Закон України "Про Червону книгу України"	07.02.2002	N/A	N/A	Verkhovna Rada of Ukraine	indicators 16, 55-63	https://zakon.rada.gov.ua/laws/show/3055-14#Text
L65	Law "On the State Biosafety System for creating, testing, transportation and use of genetically modified organisms"	The Law of Ukraine "On the State Biosafety System for creating, testing, transportation and use of genetically modified organisms" from 31.05.2007 № 1103-V	Закон України «Про державну систему біобезпеки при створенні, випробуванні, транспортуванні та використанні генетично модифікованих організмів»	31.05.2007	N/A	N/A	Verkhovna Rada of Ukraine	Indicator 64	https://zakon.rada.gov.ua/laws/show/1103-16#Text
L66	Law "On the Status and Social Protection of Citizens Affected by the Chornobyl Disaster"	Law of Ukraine "On the Status and Social Protection of Citizens Affected by the Chornobyl Disaster"	Закон України "Про статус і соціальний захист громадян, які постраждали внаслідок Чорнобильської катастрофи"	28.02.1991	N/A	N/A	Verkhovna Rada of Ukraine	Indicators 4, 22	https://zakon.rada.gov.ua/laws/show/796-12#Text
L67	Law "On the Ukrainian Parliament Commissioner for Human Rights"	Law of Ukraine "On the Ukrainian Parliament Commissioner for Human Rights"	Закон України "Про уповноваженого Верховної Ради України з прав людини"	23.12.1997	N/A	N/A	Verkhovna Rada of Ukraine	Indicator 33	https://zakon.rada.gov.ua/laws/show/776/97-%D0%B2%D1%80#Text
L68	Law "On the Use of Nuclear Energy and Radiation Safety"	Law of Ukraine "On the Use of Nuclear Energy and Radiation Safety"	Закон України "Про використання ядерної енергії та радіаційну безпеку"	08.02.1995	N/A	N/A	Verkhovna Rada of Ukraine	Indicators 4, 22	https://zakon.rada.gov.ua/laws/show/39/95-%D0%B2%D1%80#Text
L69	Law "On trade unions, their rights and guarantees of activity"	Law of Ukraine "On trade unions, their rights and guarantees of activity"	Закон України "Про професійні спілки, їх права та гарантії діяльності"	15.09.1999	N/A	N/A	Verkhovna Rada of Ukraine	Indicators 31, 32	https://zakon.rada.gov.ua/laws/show/1045-14#Text
L70	Law "On Waste Management"	Law of Ukraine "On Waste Management"	Закон України "Про управління відходами"	20.06.2022	N/A	N/A	Verkhovna Rada of Ukraine	indicators 18-19	https://zakon.rada.gov.ua/laws/show/2320-20#Text
L71	Law "On Remuneration of Labour"	Law of Ukraine "On Remuneration of Labour"	Закон України "Про оплату праці"	24.03.1995	24.03.1995	N/A	Verkhovna Rada of Ukraine	Indicators 33, 35, 37	https://zakon.rada.gov.ua/laws/show/108/95-%D0%B2%D1%80#Text
L72	Law "On Amendments to Certain Legislative Acts of Ukraine on Forest Conservation"	Law of Ukraine "On Amendments to Certain Legislative Acts of Ukraine on Forest Conservation"	Закон України «Про внесення змін до деяких законодавчих актів України щодо збереження лісів»	20.06.2022	N/A	N/A	Verkhovna Rada of Ukraine	Indicator 55	https://zakon.rada.gov.ua/laws/show/2321-20#Text
L73	Law "On Amendments to the Tax Code of Ukraine on Transfer Pricing"	Law of Ukraine "On Amendments to the Tax Code of Ukraine on Transfer Pricing"	Закон України «Про внесення змін до Податкового кодексу України щодо трансфертного ціноутворення»	15.07.2015	N/A	N/A	Verkhovna Rada of Ukraine	Indicator 53	https://zakon.rada.gov.ua/laws/show/609-19#Text
L74	Law "On architectural activity"	Law of Ukraine "On Architectural Activity"	Закон України "Про архітектурну діяльність"	20.05.1999	N/A	N/A	Verkhovna Rada of Ukraine	indicators 14-15	https://zakon.rada.gov.ua/laws/show/687-14#Text
L75	Law "On Commodity Exchanges"	Law of Ukraine "On Commodity Exchanges"	Закон України «Про товарні біржі»	10.12.1991	N/A	N/A	Verkhovna Rada of Ukraine	Indicators 49, 52	https://zakon.rada.gov.ua/laws/show/1956-12#Text
L76	Law "On compensation to citizens for the loss of part of their income due to violation of the terms of their payment"	Law of Ukraine "On compensation to citizens for the loss of part of their income due to violation of the terms of their payment"	Закон України "Про компенсацію громадянам втрати частини доходів у зв'язку з порушенням строків їх виплати"	19.10.2000	01.01.2001	N/A	Verkhovna Rada of Ukraine	Indicators 33, 35, 37	https://zakon.rada.gov.ua/laws/show/2050-14#Text

Number	Short reference name	Full title (English)	Full title (original language)	Date of signature (dd/mm/year)	Effective date (dd/mm/year)	if no longer valid, since when? (dd/mm/year)	Relevant legal implementing authority	Additional Comments	Link
L77	Law "On Customs Tariff of Ukraine"	Law of Ukraine "On Customs Tariff of Ukraine"	Закон України «Про митний тариф України»	19.10.2022	01.01.2023	N/A	Verkhovna Rada of Ukraine	Indicators 51, 52	https://zakon.rada.gov.ua/laws/show/2697-20#Text
L78	Law "On Environmental Impact Assessment"	Law of Ukraine "On Environmental Impact Assessment"	Закон України "Про оцінку впливу на довкілля"	23.05.2017	N/A	N/A	Verkhovna Rada of Ukraine	indicators 13-16, 18-21	https://zakon.rada.gov.ua/laws/show/2059-19#Text
L79	Law "On environmental protection"	Law of Ukraine "On environmental protection"	Закон України "Про охорону навколишнього природного середовища"	25.06.1991	N/A	N/A	Verkhovna Rada of Ukraine	indicators 13-16, 18-21	https://zakon.rada.gov.ua/laws/show/1264-12#Text
L80	Law "On Native Nations of Ukraine"	Law of Ukraine "On Native Nations of Ukraine"	Закон України "Про корінні народи України"	01.07.2021	N/A	N/A	Verkhovna Rada of Ukraine	indicators 42-43	https://zakon.rada.gov.ua/laws/show/1616-20#Text
L81	Law "On Land Protection"	Law of Ukraine "On Land Protection"	Закон України "Про охорону земель"	19.06.2003	N/A	N/A	Verkhovna Rada of Ukraine	indicators 13, 21	https://zakon.rada.gov.ua/laws/show/962-15#Text
L82	Law "On Motor Vehicles"	Law of Ukraine "On Motor Vehicles"	Закон України "Про автомобільний транспорт"	05.04.2001	N/A	N/A	Verkhovna Rada of Ukraine	Indicator 49	https://zakon.rada.gov.ua/laws/show/2344-14#Text
L83	Law "On Professional Development of Employees"	The Law of Ukraine "On Professional Development of Employees"	Закон України "Про професійний розвиток працівників"	12.01.2012	N/A	N/A	Verkhovna Rada of Ukraine	Indicators 22, 23	https://zakon.rada.gov.ua/laws/show/4312-17#Text
L84	Law "On regulation of urban development"	Law of Ukraine "On regulation of urban development"	Закон України "Про регулювання містобудівної діяльності"	17.02.2011	N/A	N/A	Verkhovna Rada of Ukraine	indicators 14-15	https://zakon.rada.gov.ua/laws/show/3038-17#Text
L85	Law "On Sanctions"	Law of Ukraine "On Sanctions"	Закон України "Про санкції"	14.08.2014	N/A	N/A	Verkhovna Rada of Ukraine	Indicator 50	https://zakon.rada.gov.ua/laws/show/1644-18#Text
L86	Law "On state control over the use and protection of land"	Law of Ukraine "On state control over the use and protection of land"	Закон України "Про державний контроль за використанням та охороною земель"	19.06.2003	N/A	N/A	Verkhovna Rada of Ukraine	indicators 14-15	https://zakon.rada.gov.ua/laws/show/963-15#Text
L87	Law "On the fundamentals of urban development"	Law of Ukraine "On the Fundamentals of Urban Development"	Закон України "Про основи містобудування"	16.11.1992	N/A	N/A	Verkhovna Rada of Ukraine	indicators 14-15	https://zakon.rada.gov.ua/laws/show/2780-12#Text
L88	Law "On the permitting system in the field of economic activity"	Law of Ukraine "On the permitting system in the field of economic activity"	Закон України "Про дозвільну систему у сфері господарської діяльності"	06.09.2005	N/A	N/A	Verkhovna Rada of Ukraine	indicators 14-15	https://zakon.rada.gov.ua/laws/show/2806-15#Text
L89	Law "On the Principles of Preventing and Combating Discrimination in Ukraine"	Law of Ukraine "On the Principles of Preventing and Combating Discrimination in Ukraine"	Закон України «Про засади запобігання та протидії дискримінації в Україні»	06.09.2012	N/A	N/A	Verkhovna Rada of Ukraine	Indicators 27-30, 38, 39	https://zakon.rada.gov.ua/laws/show/5207-17#Text
L90	Law "On Amendments on Preventing and Counteracting Mobbing (Harassment)"	Law of Ukraine "On Amendments to Certain Legislative Acts of Ukraine on Preventing and Counteracting Mobbing (Harassment)"	Закон України «Про внесення змін до деяких законодавчих актів України щодо запобігання та протидії мобінгу (цькуванню)»	16.11.2022	17.11.2022	N/A	Verkhovna Rada of Ukraine	Indicators 38, 39	https://zakon.rada.gov.ua/laws/show/2759-20#Text
L91	Law "On Development Standards"	Law of Ukraine "On Development Standards"	Закон України "Про будівельні норми"	05.11.2009	N/A	N/A	Verkhovna Rada of Ukraine	Indicator 15	https://zakon.rada.gov.ua/laws/show/1704-17#Text
L92	List of High Risk Machines, Mechanisms and Equipment	List of High Risk Machines, Mechanisms and Equipment to Certain Resolutions of the Cabinet of Ministers of Ukraine, approved by the CMU Resolution No. 77 of 3 February 2021	Перелік машин, механізмів, устаткування підвищеної небезпеки та внесення змін до деяких постанов Кабінету Міністрів України, затверджена Постановою КМУ від 3.02.2021 р. № 77	03.02.2021	25.03.2022	N/A	Cabinet of Ministers of Ukraine	Indicator 22	https://zakon.rada.gov.ua/laws/show/77-2021-%D0%BF#Text
L93	List of Products Traded Exclusively on Organised Commodity Markets	List of Products Traded Exclusively on Organised Commodity Markets' CMU Resolution No. 1433 of 30 December 2021	Перелік видів продукції, торгівля якими здійснюється виключно на організованих товарних ринках, затверджена постановою Кабінету Міністрів України від 30 грудня 2021 р. № 1433	30.12.2021	16.11.2022	N/A	Cabinet of Ministers of Ukraine	Indicator 49	https://zakon.rada.gov.ua/laws/show/1433-2021-%D0%BF#Text

Number	Short reference name	Full title (English)	Full title (original language)	Date of signature (dd/mm/year)	Effective date (dd/mm/year)	if no longer valid, since when? (dd/mm/year)	Relevant legal implementing authority	Additional Comments	Link
L94	List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation	List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, approved by the order of the Ministry for the Reintegration of the Temporarily Occupied Territories of Ukraine on 22 December 2022, No. 309	Перелік територій, на яких ведуться (велися) бойові дії або тимчасово окупованих Російською Федерацією, затверджений наказом Міністерства з питань реінтеграції тимчасово окупованих територій України 22.12.2022 № 309	22.12.2022	N/A	N/A	Ministry for the Reintegration of the Temporarily Occupied Territories of Ukraine	Indicators 1,2, 5, 13-16, 18-21, 22-24, 25, 27-40, 44-53, 55-57, 58, 60, 61, 63, 64	https://zakon.rada.gov.ua/laws/show/z1668-22#Text
L95	Methodological Recommendations for Post-Project Monitoring	Methodological Recommendations for Post-Project Monitoring, approved by the Order of the Ministry of Environment No. 291 of 15.03.2024	Методичні рекомендації щодо здійснення післяпроектного моніторингу, затверджені наказом Міндовкілля № 291 від 15.03.2024	15.03.2024	N/A	N/A	Ministry of Environmental Protection and Natural Resources	Indicators 14, 15	https://zakon.rada.gov.ua/rada/show/v0291926-24#Text
L96	Methodological Recommendations on the Application of Summarised Timekeeping	Methodological Recommendations on the Application of Summarised Timekeeping, approved by the Order of the Ministry of Labour and Social Policy of Ukraine dated 19.04.2006 No. 138	Методичні рекомендації щодо застосування підсумованого обліку робочого часу, затверджені Наказом Міністерства праці та соціальної політики України від 19.04.2006 № 138	19.04.2006	N/A	N/A	Ministry of Labour And Social Policy Of Ukraine	Indicators 36, 37	https://zakon.rada.gov.ua/rada/show/v0138203-06#Text
L97	Methodology for determining the amount of damage caused by pollution and contamination of land resources due to violations of environmental legislation	Methodology for determining the amount of damage caused by pollution and contamination of land resources due to violations of environmental legislation, approved by Order of the Ministry of Environment No. 171 of 27.10.1997	Методика визначення розмірів шкоди, зумовленої забрудненням і засміченням земельних ресурсів через порушення природоохоронного законодавства, затверджена наказом Мінприроди від 27.10.1997 №171	27.10.1997	N/A	N/A	Ministry of Environmental Protection and Nuclear Safety	Indicators 18-19	https://zakon.rada.gov.ua/laws/show/z0285-98#Text
L98	Methodology for determining whether forest areas belong to virgin forests, quasi-virgin forests and natural forests	Methodology for determining whether forest areas belong to virgin forests, quasi-virgin forests and natural forests, approved by the Order of the Ministry of Ecology and Natural Resources of Ukraine of 18.05.2018 No. 161	Методика визначення належності лісових територій до пралісів, квазіпралісів і природних лісів, затверджена Наказом Міністерства екології та природних ресурсів України від 18.05.2018 № 161	18.05.2018	03.07.2018	N/A	Ministry of Environmental Protection and Natural Resources	indicators 18-19	https://zakon.rada.gov.ua/laws/show/z0707-18#Text
L99	Minimum requirements for safety and health at work of forestry employees and during work with green plantations	Minimum requirements for safety and health at work of forestry employees and during work with green plantations, approved by the Order of the Ministry of Economy on 27.11.2023 No. 17953	Мінімальні вимоги щодо безпеки і здоров'я на роботі працівників лісового господарства та під час виконання робіт із зеленими насадженнями, затверджений Наказом Мінекономіки від 27.11.2023 №17953	27.11.2023	25.01.2024	N/A	Ministry of Economy of Ukraine	Indicators 22-24, 34	https://zakon.rada.gov.ua/laws/show/z2167-23#Text
L100	Model agreement for long-term temporary use of forests	Model agreement for long-term temporary use of forests, approved by the Order of the Ministry of Agrarian Policy and Food of 07.09.2012 No. 551	Примірний договір довгострокового тимчасового користування лісами, затверджений Наказом Мінагрополітики від 07.09.2012 № 551	07.09.2012	N/A	N/A	Ministry of Agrarian Policy and Food of Ukraine	indicators 18-19	https://zakon.rada.gov.ua/rada/show/v0551730-13#Text

Number	Short reference name	Full title (English)	Full title (original language)	Date of signature (dd/mm/year)	Effective date (dd/mm/year)	if no longer valid, since when? (dd/mm/year)	Relevant legal implementing authority	Additional Comments	Link
L101	National Strategy on Human Rights	National Strategy on Human Rights (Decree of the President of Ukraine of 24 March 2021, No. 1192021)	Національна стратегія у сфері прав людини (указ Президента України від 24 березня 2021 р. №1192021)	24.03.2021	N/A	N/A	President of Ukraine	Indicators 40, 41	https://zakon.rada.gov.ua/laws/show/119/2021#Text
L102	Norms for the Free Issuance of Special Clothing, Special Footwear and Other Personal Protective Equipment for Forestry Workers	Norms for the Free Issuance of Special Clothing, Special Footwear and Other Personal Protective Equipment for Forestry Workers, approved by the Order of the Ministry of Social Policy of Ukraine No. 293 on 26.02.2018	Норми безплатної видачі спеціального одягу, спеціального взуття та інших засобів індивідуального захисту для працівників лісового господарства, затверджені Наказом Мінсоцполітики від 26.02.2018 № 293	26.02.2018	N/A	N/A	Ministry of Social Policy of Ukraine	Indicator 22	https://zakon.rada.gov.ua/laws/show/z0330-18#Text
L103	Law "On Protection of Cultural Heritage"	The Law of Ukraine "On Protection of Cultural Heritage"	Закон України «Про охорону культурної спадщини»	08.06.2000	N/A	N/A	Verkhovna Rada of Ukraine	Indicator 63	https://zakon.rada.gov.ua/laws/show/1805-14#Text
L104	NPAOP 20.0-1.02-05 Rules of labour protection in the woodworking industry	Rules of labour protection in the woodworking industry, approved by the Order of the State Committee of Ukraine on Occupational Safety and Health of 31.01.2005 No. 20 (NPAPP 20.0-1.02-05)	Правила охорони праці у деревообробній промисловості, затверджені наказом Держнаглядохоронпраці України від 31.01.2005 № 20 (НПАОП 20.0-1.02-05)	31.01.2005	N/A	N/A	State Committee of Ukraine for Supervision of Labour Protection	Indicator 22	https://zakon.rada.gov.ua/laws/show/z0306-05#Text
L105	NPAOP 20.0-1.03-13 Rules on labour protection in the production of wood-fibre boards	NPAOP 20.0-1.03-13 Rules on labour protection in the production of wood-fibre boards 19.02.2013	НПАОП 20.0-1.03-13 Правила з охорони праці під час виробництва деревоволокнистих плит 19.02.2013	14.12.2012	19.02.2013	N/A	Ministry of Emergency Situations of Ukraine	Indicator 22	https://zakon.rada.gov.ua/laws/show/z0072-13#Text
L106	NPAOP 20.0-3.10-05 Standards for free provision of special clothing, special footwear and other personal protective equipment for workers in the woodworking industry	NPAOP 20.0-3.10-05 Standards for free provision of special clothing, special footwear and other personal protective equipment for workers in the woodworking industry 31.01.2005 State Committee on Labour Protection of Ukraine	НПАОП 20.0-3.10-05 -Норми безплатної видачі спеціального одягу, спеціального взуття та інших засобів індивідуального захисту для працівників деревообробної промисловості, затверджені Наказом Мінсоцполітики від 31.05.2005	31.01.2005	N/A	N/A	Ministry of Social Policy of Ukraine	Indicator 23	https://dnaop.com/html/31729/doc-%D0%9D%D0%9F%D0%90%D0%9E%D0%9F_20.0-3.10-05
L107	On Amendments to Certain Resolutions of the Cabinet of Ministers of Ukraine	On Amendments to Certain Resolutions of the Cabinet of Ministers of Ukraine	Про внесення змін до деяких постанов Кабінету Міністрів України, 9.12.2020 №1224	09.12.2020	12.12.2020	N/A	Cabinet of Ministers of Ukraine		https://zakon.rada.gov.ua/laws/show/1224-2020-%D0%BF#Text
L108	On Approval of Forms and Procedure for Completion and Submission of Tax Reports	On Approval of Forms and Procedure for Completion and Submission of Tax Reports on Value Added Tax, approved by Order of the Ministry of Finance of Ukraine No. 21 on 28.01.2016	Про затвердження форм та Порядку заповнення і подання податкової звітності з податку на додану вартість, затверджений наказом Міністерства фінансів України 28.01.2016 № 21	28.01.2016	N/A	N/A	Ministry of Finance of Ukraine	Indicator 7	https://zakon.rada.gov.ua/laws/show/z0159-16#Text
L109	On Approval of Methodological Recommendations for the Application of Summarized Timekeeping	On Approval of Methodological Recommendations for the Application of Summarized Timekeeping, approved by Order of the Ministry of Labour and Social Policy of Ukraine dated 19.04.2006 No. 138	Про затвердження Методичних рекомендацій щодо застосування підсумованого обліку робочого часу, затверджений Наказом Міністерства праці та соціальної політики України від 19.04.2006 року № 138	19.04.2006	N/A	N/A	State Labour Service of Ukraine	Indicator 37	https://zakon.rada.gov.ua/rada/show/v0138203-06#Text

Number	Short reference name	Full title (English)	Full title (original language)	Date of signature (dd/mm/year)	Effective date (dd/mm/year)	if no longer valid, since when? (dd/mm/year)	Relevant legal implementing authority	Additional Comments	Link
L110	On Approval of the Action Plan of Executive Authorities for the Restoration of the De-occupied Territories of Territorial Communities	Order of the Cabinet of Ministers of Ukraine 'On Approval of the Action Plan of Executive Authorities for the Restoration of the De-occupied Territories of Territorial Communities' of 30.12.2022 No. 1219-p	Розпорядження Кабінету міністрів України "Про затвердження плану дій органів виконавчої влади з відновлення деокупованих територій територіальних громад" від 30.12.2022 № 1219-р	30.12.2022	12.09.2023	N/A	Cabinet of Ministers of Ukraine	Indicators 4, 5, 6-8, 13-16, 17-21, 45-48, 55-63	https://zakon.rada.gov.ua/laws/show/1219-2022-%D1%80#Text
L111	On Approval of the Lists of Goods Subject to Licensing	On Approval of the Lists of Goods Subject to Licensing, approved by the Order of the Cabinet of Ministers of Ukraine dated 27 December 2023 No. 1402	Про затвердження переліків товарів, експорт та імпорт яких підлягає ліцензуванню, затверджений наказом КМУ від 27 грудня 2023 р. № 1402	27.12.2023	N/A	N/A	Cabinet of Ministers of Ukraine	Indicators 50, 52	https://zakon.rada.gov.ua/laws/show/1402-2023-%D0%BF#Text
L112	On Ensuring Public Participation in the Formation and Implementation of State Policy	On Ensuring Public Participation in the Formation and Implementation of State Policy, approved by the Resolution of the Cabinet of Ministers of Ukraine of November 3, 2010, No. 996	Про забезпечення участі громадськості у формуванні та реалізації державної політики, затверджена Постановою КМУ від 3 листопада 2010 р. № 996	03.11.2010	N/A	N/A	Cabinet of Ministers of Ukraine	Indicators 42, 46, 48	https://zakon.rada.gov.ua/laws/show/996-2010-%D0%BF#Text
L113	On termination of state supervision (control) and state market supervision measures under martial law	On termination of state supervision (control) and state market supervision measures under martial law, approved by the Resolution of the Cabinet of Ministers of Ukraine No. 303 dated 13.03.2022	Про припинення заходів державного нагляду (контролю) і державного ринкового нагляду в умовах воєнного стану, затверджений постановою Кабінету Міністрів України від 13.03.2022 № 303	13.03.2022	14.09.2024	N/A	Cabinet of Ministers of Ukraine	indicators 13-16, 18-21	https://zakon.rada.gov.ua/laws/show/303-2022-%D0%BF#Text
L114	On the implementation of a pilot project on conducting electronic auctions for the sale of unprocessed wood	On the implementation of a pilot project on conducting electronic auctions for the sale of unprocessed wood, approved by the CMU Resolution No. 1178 of 4 December 2019	Про реалізацію експериментального проекту щодо проведення електронних аукціонів з продажу необробленої деревини, затверджена постановою Кабінету Міністрів України від 4 грудня 2019 р. № 1178	04.12.2019	17.09.2020	N/A	Cabinet of Ministers of Ukraine		https://zakon.rada.gov.ua/laws/show/1178-2019-%D0%BF#Text
L115	On the implementation of a pilot project on the issuance of a special permit for the special use of forest resources (logging ticket) and a certificate of origin of timber and timber products made from them in electronic form	On the implementation of a pilot project on the issuance of a special permit for the special use of forest resources (logging ticket) and a certificate of origin of timber and timber products made from them in electronic form, approved by the Resolution of the Cabinet of Ministers of Ukraine of 12.05.2023 No. 483	Про реалізацію експериментального проекту щодо видачі спеціального дозволу на спеціальне використання лісових ресурсів (лісорубного квитка) та сертифіката про походження лісоматеріалів та виготовлених з них пиломатеріалів в електронній формі, затверджена постановою Кабінету Міністрів України від 12.05.2023 №483	12.05.2023	06.03.2024	N/A	Cabinet of Ministers of Ukraine	Indicators 4, 52	https://zakon.rada.gov.ua/laws/show/483-2023-%D0%BF#Text
L116	Procedure for division of forests into categories and allocation of specially protected forest areas	Procedure for division of forests into categories and allocation of specially protected forest areas, approved by the Cabinet of Ministers of Ukraine on 16.05.2007 No. 733	Порядок поділу лісів на категорії та виділення особливо захисних лісових ділянок, затверджений постановою Кабінету Міністрів України від 16.05.2007 № 733	16.05.2007	N/A	N/A	Cabinet of Ministers of Ukraine	indicators 13, 16, 20, 21	https://zakon.rada.gov.ua/laws/show/112-2023-%D0%BF#Text

Number	Short reference name	Full title (English)	Full title (original language)	Date of signature (dd/mm/year)	Effective date (dd/mm/year)	if no longer valid, since when? (dd/mm/year)	Relevant legal implementing authority	Additional Comments	Link
L117	Procedure for certification of workplaces in terms of labour conditions	The Procedure for certification of workplaces in terms of labour conditions, approved by the Resolution of the Cabinet of Ministers of Ukraine dated 1 August 1992. N 442	Порядок проведення атестації робочих місць за умовами праці, затверджений постановою КМУ від 1 серпня 1992 р. N 442	01.08.1992	N/A	N/A	Cabinet of Ministers of Ukraine	Indicators 22, 23	https://zakon.rada.gov.ua/laws/show/442-92-%D0%BF#Text
L118	Procedure for Establishing Protected Areas for the Conservation of Biodiversity in Forests and the Procedure for Establishing Protected Areas for the Conservation of Species in the Red Data Book of Ukraine	The Procedure for Establishing Protected Areas for the Conservation of Biodiversity in Forests and the Procedure for Establishing Protected Areas for the Conservation of Species in the Red Data Book of Ukraine, approved by the Cabinet of Ministers of Ukraine dated 12.05.2023 No. 499	Порядок створення охоронних зон для збереження біорізноманіття у лісах та Порядок створення охоронних зон для збереження об'єктів Червоної книги України, затверджений постановою Кабінету Міністрів України від 12.05.2023 № 499	12.05.2023	N/A	N/A	Cabinet of Ministers of Ukraine	indicators 13, 16	https://zakon.rada.gov.ua/laws/show/499-2023-%D0%BF#n10
L119	Procedure for Facilitating Public Expertise of the Activities of Executive Authorities	Procedure for Facilitating Public Expertise of the Activities of Executive Authorities, approved by the Resolution of the Cabinet of Ministers of Ukraine No. 976 of 05.11.2008	Порядок сприяння проведенню громадської експертизи діяльності органів виконавчої влади, затвердженою Постановою Кабінету Міністрів України від 05.11.2008 № 976	05.11.2008	N/A	N/A	Cabinet of Ministers of Ukraine	Indicator 46	https://zakon.rada.gov.ua/laws/show/976-2008-%D0%BF#Text
L120	Procedure for forest management planning	Procedure for forest management planning, approved by the Resolution of the Cabinet of Ministers of Ukraine dated 07.02.2023 No. 112	Порядок здійснення лісовпорядкування, затверджений постановою Кабінету Міністрів України від 07.02.2023 № 112	07.02.2023	N/A	N/A	Cabinet of Ministers of Ukraine	indicators 13, 16	https://zakon.rada.gov.ua/laws/show/112-2023-%D0%BF#Text
L121	Procedure for Holding Consultations of Executive Authorities with Representative Bodies of Indigenous Peoples of Ukraine	Procedure for Holding Consultations of Executive Authorities with Representative Bodies of Indigenous Peoples of Ukraine, approved by the Cabinet of Ministers of Ukraine of 19.08.2022 No. 1018	Порядок проведення консультацій органів виконавчої влади з представницькими органами корінних народів України, затверджений постановою Кабінету Міністрів України від 19.08.2022 № 1018	19.08.2022	N/A	N/A	Cabinet of Ministers of Ukraine		https://zakon.rada.gov.ua/laws/show/1018-2022-%D0%BF#Text
L122	Procedure for issuance, refusal to issue, cancellation of a permit for waste treatment operations	Procedure for issuance, refusal to issue, cancellation of a permit for waste treatment operations, approved by the Resolution of the Cabinet of Ministers of Ukraine No. 1328 dated 19.12.2023	Порядок видачі, відмови у видачі, анулювання дозволу на здійснення операцій з оброблення відходів, затверджений постановою Кабінету Міністрів України від 19.12.2023 №1328	19.12.2023	N/A	N/A	Cabinet of Ministers of Ukraine	indicators 18-19	https://www.kmu.gov.ua/npas/pro-zatverdzhennia-poriadku-vydachi-vidmovy-u-vydachi-anuluvannia-dozvolu-na-zdiisnennia-s1328-191223-2
L123	Procedure for issuing permits for the performance of high-risk work and for the operation of high-risk machinery, mechanisms and equipment	Procedure for issuing permits for the performance of high-risk work and for the operation of high-risk machinery, mechanisms and equipment, approved by the Cabinet of Ministers of 26.10.2011 No. 1107	Порядок видачі дозволів на виконання робіт підвищеної безпеки та на експлуатацію (застосування) машин, механізмів, устаткування підвищеної безпеки, затверджений постановою Кабінету Міністрів від 26.10.2011 № 1107	26.10.2011	N/A	N/A	Cabinet of Ministers of Ukraine	Indicator 22	https://zakon.rada.gov.ua/laws/show/1107-2011-%D0%BF#Text

Number	Short reference name	Full title (English)	Full title (original language)	Date of signature (dd/mm/year)	Effective date (dd/mm/year)	if no longer valid, since when? (dd/mm/year)	Relevant legal implementing authority	Additional Comments	Link
L124	Procedure for Land Conservation	The Procedure for Land Conservation, approved by the Resolution of the Cabinet of Ministers of Ukraine No. 35 dated 19.01.2022	Порядок консервації земель, затверджений постановою Кабінету Міністрів України від 19.01.2022 №35	19.01.2022	N/A	N/A	Cabinet of Ministers of Ukraine	Indicator 21	https://zakon.rada.gov.ua/laws/show/35-2022-%D0%BF#Text
L125	Procedure for maintaining the state forest cadastre and forest accounting	Procedure for maintaining the state forest cadastre and forest accounting, approved by the Cabinet of Ministers of Ukraine on 20.06.2007 No. 848	Порядок ведення державного лісового кадастру та обліку лісів, затверджений постановою Кабінету Міністрів України від 20.06.2007 № 848	20.06.2007	N/A	N/A	Cabinet of Ministers of Ukraine	indicator 13	https://zakon.rada.gov.ua/laws/show/848-2007-%D0%BF#Text
L126	Procedure for monitoring the domestic consumption of unprocessed timber and control over the volume of domestic consumption of unprocessed timber	Procedure for monitoring the domestic consumption of unprocessed timber and control over the volume of domestic consumption of unprocessed timber approved by the Resolution of the Cabinet of Ministers of Ukraine No. 1142 dated 04.05.2019	Порядок проведення моніторингу внутрішнього споживання вітчизняних лісоматеріалів необроблених і контролю за неперевищенням обсягу внутрішнього споживання вітчизняних лісоматеріалів необроблених" затверджених Постановою Кабінету Міністрів України від 04.05.2019 № 1142	04.12.2019	N/A	N/A	Cabinet of Ministers of Ukraine	Indicators 7, 8, 49, 51	https://zakon.rada.gov.ua/laws/show/1142-2019-%D0%BF#n14
L127	Procedure for obtaining a certificate of the right to work with pesticides	Procedure for obtaining a certificate of the right to work with pesticides, approved by the Resolution of the Cabinet of Ministers of Ukraine No. 458 of 09.03.2023	Порядок одержання посвідчення про право роботи з пестицидами , затверджений постановою Кабінету Міністрів України № 458 від 09.03.2023	09.03.2023	N/A	N/A	Cabinet of Ministers of Ukraine	Indicator 24	https://zakon.rada.gov.ua/laws/show/458-2023-%D0%BF#Text
L128	Procedure for removal, disposal, destruction and neutralisation of unsuitable or prohibited pesticides and agrochemicals and their containers	Procedure for removal, disposal, destruction and neutralisation of unsuitable or prohibited pesticides and agrochemicals and their containers, approved by the Resolution of the Cabinet of Ministers of Ukraine of 27 March 1996, No. 354	Порядок вилучення, утилізації, знищення та знешкодження непридатних або заборонених до використання пестицидів і агрохімікатів та тари від них , затверджений постановою Кабінету Міністрів України від 27 березня 1996 р. № 354	27.03.1996	N/A	N/A	Cabinet of Ministers of Ukraine	Indicator 24	https://zakon.rada.gov.ua/laws/show/354-96-%D0%BF#Text
L129	Procedure for special use of forest resources	Procedure for special use of forest resources, approved by the Resolution of the Cabinet of Ministers of Ukraine of 23.05.2007 No. 761	Порядок спеціального використання лісових ресурсів, затверджений постановою Кабінету Міністрів України від 23.05.2007 №761	23.05.2007	N/A	N/A	Cabinet of Ministers of Ukraine	indicators 13, 16, 20, 21	https://zakon.rada.gov.ua/laws/show/761-2007-%D0%BF#Text
L130	Procedure for state accounting of availability and use of pesticides and agrochemicals	Procedure for State accounting of availability and use of Pesticides and Agrochemicals, approved by the Resolution of the Cabinet of Ministers of Ukraine of 2 November 1995. No. 881	Порядок державного обліку наявності та використання пестицидів і агрохімікатів , затверджений постановою КМУ від 2 листопада 1995 р. № 881	02.11.1995	N/A	N/A	Cabinet of Ministers of Ukraine	Indicator 24	https://zakon.rada.gov.ua/laws/show/881-95-%D0%BF#Text
L131	Procedure for the Detection, Disposal and Destruction of Explosive Ordnance	The Procedure for the Detection, Disposal and Destruction of Explosive Ordnance, approved by the Cabinet of Ministers of Ukraine on 11.12.1999 No. 2294	Упорядкування робіт з виявлення, знешкодження та знищення вибухонебезпечних предметів, затверджений постановою Кабінету Міністрів України від 11.12.1999 № 2294	11.12.1999	N/A	N/A	Cabinet of Ministers of Ukraine		https://zakon.rada.gov.ua/laws/show/2294-99-%D0%BF#Text

Number	Short reference name	Full title (English)	Full title (original language)	Date of signature (dd/mm/year)	Effective date (dd/mm/year)	if no longer valid, since when? (dd/mm/year)	Relevant legal implementing authority	Additional Comments	Link
L132	Procedure for the establishment and administration of the waste management information system	Procedure for the establishment and administration of the waste management information system, approved by the Resolution of the Cabinet of Ministers of Ukraine dated 05.12.2023 No. 1279	Порядок створення та адміністрування інформаційної системи управління відходами, затверджений Постановою Кабінету Міністрів України від 05.12.2023 № 1279	05.12.2023	N/A	N/A	Cabinet of Ministers of Ukraine	indicators 18-19	https://www.kmu.gov.ua/npas/pro-zatverdzhennia-poriadku-stvorennia-ta-administruvannia-informatsiinoi-s1279-51223
L133	Procedure for the Harvesting of Secondary Forest Materials and the Use of Non-Timber Forest Resources in the Forests of Ukraine	Procedure for the Harvesting of Secondary Forest Materials and the Use of Non-Timber Forest Resources in the Forests of Ukraine, approved by the Cabinet of Ministers of Ukraine dated 23.04.1996 No. 449	Порядок заготівлі другорядних лісових матеріалів і здійснення побічних лісових користувань в лісах України, затверджений постановою Кабінету Міністрів України від 23.04.1996 № 449	23.04.1996	N/A	N/A	Cabinet of Ministers of Ukraine	indicators 13, 16	https://zakon.rada.gov.ua/laws/show/449-96-%D0%BF#Text
L134	Procedure for Waste Classification and the National Waste List	The Procedure for Waste Classification and the National Waste List, approved by the Resolution of the Cabinet of Ministers of Ukraine No. 1102 dated 20.10.2023	Порядок класифікації відходів та Національного переліку відходів, затверджений постановою Кабінету Міністрів України від 20.10.2023 № 1102	20.10.2023	N/A	N/A	Cabinet of Ministers of Ukraine	indicators 18-19	https://www.kmu.gov.ua/npas/pro-zatverdzhennia-poriadku-klasifikatsii-vidkhodiv-ta-natsionalnoho-pereliku-vidkhodiv-i201023-1102
L135	Recommendations on forest management under conditions of radioactive contamination	Recommendations on forest management under conditions of radioactive contamination, approved by Scientific and Technological Council of SAFRU of 02.03.2017, Minutes No2)	Рекомендації з ведення лісового господарства в умовах радіоактивного забруднення, затверджено науково-технічною радою Держлісгоспства від 02.03.2017, протокол №2	02.03.2017	N/A	N/A	State Forest Resources Agency	Indicators 4, 21, 22	N/A
L136	Regulation on Registration of Value Added Tax Payers	Regulation on the Registration of Value Added Tax Payers, approved by the Order of the Ministry of Finance of Ukraine No. 1130 dated 14.11.2014	Положення про реєстрацію платників податку на додану вартість, затверджене Наказом Міністерства фінансів України від 14.11.2014 № 1130	14.11.2014	N/A	N/A	Ministry of Finance of Ukraine	indicator 7	https://zakon.rada.gov.ua/laws/show/z1456-14#Text
L137	Rules for final felling	Rules for final felling, approved by the Order of the State Forestry Committee of 23.12.2009 No. 364	Правила рубок головного користування, затверджені Наказом Держкомлісгоспу від 23.12.2009 №364	23.12.2009	02.03.2010	N/A	State Forestry Committee of Ukraine	indicators 13, 16, 20, 21	https://zakon.rada.gov.ua/laws/show/z0085-10#Text
L138	Rules for final felling in the mountain forests of the Carpathians	Rules for final felling in the mountain forests of the Carpathians, approved by the Cabinet of Ministers of Ukraine on 22.10.2008 No. 929	Правила рубок головного користування в гірських лісах Карпат, затверджені постановою Кабінету Міністрів України від 22.10.2008 № 929	22.10.2008	N/A	N/A	Cabinet of Ministers of Ukraine	indicators 13, 16, 20, 21	https://www.kmu.gov.ua/npas/166215614
L139	Methodological recommendations on the formation of the cost of production	Methodological recommendations on the formation of the cost of production (works, services) at enterprises belonging to the sphere of management of the State Agency of Forest Resources of Ukraine, approved by the Order of the State Agency of Forest Resources of Ukraine No. 124 dated 14.05.2013	Методичні рекомендації з формування собівартості продукції (робіт, послуг) на підприємствах, що належать до сфери управління Державного агентства лісових ресурсів України, затверджені наказом Державного агентства лісових ресурсів України від 14.05.2013 № 124	14.05.2013	N/A	N/A	State Agency of Forest Resources of Ukraine	Indicator 8	https://ips.ligazakon.net/document/view/FN011487?an=1

Number	Short reference name	Full title (English)	Full title (original language)	Date of signature (dd/mm/year)	Effective date (dd/mm/year)	if no longer valid, since when? (dd/mm/year)	Relevant legal implementing authority	Additional Comments	Link
L140	Rules for forest reproduction	Rules for forest reproduction, approved by the Cabinet of Ministers of Ukraine on 01.03.2007 No. 303	Правила відтворення лісів, затверджені постановою Кабінету Міністрів України від 01.03.2007 № 303	01.03.2007	N/A	N/A	Cabinet of Ministers of Ukraine	Indicators 13, 16	https://zakon.rada.gov.ua/laws/show/303-2007-%D0%BF#Text
L141	Rules for improving the quality composition of forests	Rules for improving the quality composition of forests, approved by the Cabinet of Ministers of Ukraine on 12.05.2007 No. 724	Правила поліпшення якісного складу лісів, затверджені постановою Кабінету Міністрів України від 12.05.2007 № 724	12.05.2007	N/A	N/A	Cabinet of Ministers of Ukraine	Indicators 13, 16	https://zakon.rada.gov.ua/laws/show/724-2007-%D0%BF#Text
L142	Rules for marking hazards associated with mines and explosive remnants of war	Rules for marking hazards associated with mines and explosive remnants of war, approved by the Cabinet of Ministers of Ukraine on 17.04.2019 No. 372	Правила позначення небезпек, пов'язаних з мінами та вибухонебезпечними предметами – наслідками війни, затверджені постановою Кабінету Міністрів України від 17.04.2019 № 372	17.04.2019	N/A	N/A	Cabinet of Ministers of Ukraine		https://zakon.rada.gov.ua/laws/show/372-2019-%D0%BF#Text
L143	Sanitary rules in the forests of Ukraine	Sanitary rules in the forests of Ukraine, approved by the Cabinet of Ministers of Ukraine dated 27.07.1995 No. 555	Санітарні правила в лісах України, затверджені постановою Кабінету Міністрів України від 27.07.1995 №555	11.11.2016	N/A	N/A	Cabinet of Ministers of Ukraine	Indicators 13, 16	https://zakon.rada.gov.ua/laws/show/555-95-%D0%BF#Text
L144	Some issues of electronic administration of value added tax	Some issues of electronic administration of value added tax approved by the Resolution of the Cabinet of Ministers of Ukraine of 16 October 2014 No. 569	Деякі питання електронного адміністрування податку на додану вартість, затверджені постановою Кабінету Міністрів України від 16 жовтня 2014 р. № 569	16.10.2014	N/A	N/A	Cabinet of Ministers of Ukraine	Indicator 7	https://zakon.rada.gov.ua/laws/show/569-2014-%D0%BF#Text
L145	Some issues of ensuring equal rights and opportunities for women and men	Some issues of ensuring equal rights and opportunities for women and men, approved by the Resolution of the Cabinet of Ministers of Ukraine dated 09.10.2020 No. 930	Деякі питання забезпечення рівних прав та можливостей жінок і чоловіків, затверджені Постановою Кабінету Міністрів України від 09.10.2020 № 930	09.10.2020	N/A	N/A	Cabinet of Ministers of Ukraine	Indicators 40, 41	https://zakon.rada.gov.ua/laws/show/930-2020-%D0%BF#Text
L146	Some issues of forestry during the period of martial law and amendments to the Resolution	Some issues of forestry during the period of martial law and amendments to the Resolution of the Cabinet of Ministers of Ukraine of 12 May 2007 No. 724, approved by the Resolution of the Cabinet of Ministers of Ukraine on 23.04.2024 No. 454	Деякі питання ведення лісового господарства у період дії правового режиму воєнного стану та внесення змін до постанови Кабінету Міністрів України від 12 травня 2007 р. № 724, затверджена Постановою КМУ 23.04.2024 № 454	23.04.2024	N/A	N/A	Cabinet of Ministers of Ukraine	Indicator 4	https://www.kmu.gov.ua/npas/deiaki-pytannia-vedennia-lisovoho-hospodarstva-u-period-dii-pravovoho-rezhymu-voiennoho-stanu-ta-t230424
L147	Some Issues on the Establishment, Functioning and Maintenance of the Register of Territories Contaminated/Probably Contaminated by Explosive Ordnance	Resolution of the Cabinet of Ministers of Ukraine 'Some Issues on the Establishment, Functioning and Maintenance of the Register of Territories Contaminated/Probably Contaminated by Explosive Ordnance', 7 June 2024, No. 740	Постанова Кабінету Міністрів України "Деякі питання щодо створення, забезпечення функціонування та ведення реєстру територій, забруднених/імовірно забруднених вибухонебезпечними предметами", від 7 червня 2024 р. № 740	07.06.2024	N/A	N/A	Cabinet of Ministers of Ukraine	Indicators 4, 5, 6-8, 13-16, 17-21, 45-48, 55-63	https://www.kmu.gov.ua/npas/deiaki-pytannia-shchodo-stvorennia-zabezpechennia-funktsionuvannia-ta-vedennia-reiestru-terytorii-t70624

Number	Short reference name	Full title (English)	Full title (original language)	Date of signature (dd/mm/year)	Effective date (dd/mm/year)	if no longer valid, since when? (dd/mm/year)	Relevant legal implementing authority	Additional Comments	Link
L148	On Approval of the Forms of Permit for Import and Export of Specimens of Wild Fauna and Flora, (...) which are subject to the CITES	On Approval of the Forms of Permit for Import and Export of Specimens of Wild Fauna and Flora, Certificate for Travelling Exhibitions, Re-export and Introduction from the Sea of the Specimens, which are subject to the Convention on International Trade in Endangered Species of Wild Fauna and Flora, and the Sample Application for their Receipt, Order of the Ministry of Ecology and Natural Resources of Ukraine No. 107 dated 29.02.2012	Про затвердження форм дозволу на імпорт та експорт зразків видів дикої фауни і флори, сертифіката на пересувні виставки, реекспорт та інтродукцію з моря зазначених зразків, які є об'єктами регулювання Конвенції про міжнародну торгівлю видами дикої фауни і флори, що перебувають під загрозою зникнення, та зразка заяви для їх отримання, Наказ Міністерства екології та природних ресурсів України від 29.02.2012 № 107	29.02.2012	N/A	N/A	Ministry of Ecology and Natural Resources of Ukraine	Indicator 17	https://zakon.rada.gov.ua/laws/show/z0990-12#Text
L149	On measures to ensure the fulfilment of Ukraine's international obligations in connection with its accession to the CITES	On measures to ensure the fulfilment of Ukraine's international obligations in connection with its accession to the Convention on International Trade in Endangered Species of Wild Fauna and Flora, approved by Resolution of the Cabinet of Ministers of Ukraine No. 1822 of 13 December 2000	Про заходи щодо забезпечення виконання міжнародних зобов'язань України у зв'язку з її приєднанням до Конвенції про міжнародну торгівлю видами дикої фауни і флори, що перебувають під загрозою зникнення, затверджені Постановою Кабінету Міністрів України від 13 грудня 2000 року № 1822	13.12.2000	N/A	N/A	Cabinet of Ministers of Ukraine	Indicator 17	https://zakon.rada.gov.ua/laws/show/1822-2000-%D0%BF#Text
L150	On the application of the ban on the import of goods from the Russian Federation, Resolution of the Cabinet of Ministers of Ukraine of 9 April 2022, No. 426	On the application of the ban on the import of goods from the Russian Federation, Resolution of the Cabinet of Ministers of Ukraine of 9 April 2022, No. 426	Про застосування заборони ввезення товарів з Російської Федерації, Постанова Кабінету Міністрів України від 9 квітня 2022 р. № 426	09.04.2022	N/A	N/A	Cabinet of Ministers of Ukraine	Indicator 50	https://zakon.rada.gov.ua/laws/show/426-2022-%D0%BF#Text
L152	State Anti-Corruption Programme for 2023-2025	State Anti-Corruption Programme for 2023-2025, approved by the Resolution of the Cabinet of Ministers of Ukraine No. 220 dated 04.03.2023	Державна антикорупційна програма на 2023-2025 роки, затверджена постановою Кабінету Міністрів України від 04.03.2023 № 220	04.03.2023	N/A	N/A	Cabinet of Ministers of Ukraine	Indicators: 10, 11, 12	https://zakon.rada.gov.ua/laws/show/220-2023-%D0%BF#n32
L153	State Hygienic Standard "Hygienic Standard for Specific Activity of Radionuclides (137)Cs and (90)Sr in Wood and Wood Products", approved by Order of the Ministry of Health of Ukraine No. 573 of 31.10.2005;	State Hygienic Standard "Hygienic Standard for Specific Activity of Radionuclides (137)Cs and (90)Sr in Wood and Wood Products", approved by Order of the Ministry of Health of Ukraine No. 573 of 31.10.2005;	Державний гігієнічний норматив «Гігієнічний норматив питомої активності радіонуклідів (137)Cs та (90)Sr у деревині та продукції з деревини», затверджений Наказом Міністерства охорони здоров'я України від 31.10.2005 № 573	31.10.2005	27.11.2005	N/A	State Committee of Ukraine for Supervision of Labour Protection	Indicators 4, 22	http://zakon5.rada.gov.ua/laws/show/z1384-05
L154	State Register of Pesticides and Agrochemicals Permitted for Use in Ukraine	State Register of Pesticides and Agrochemicals Permitted for Use in Ukraine (as of 24.05.2024)	Державний реєстр пестицидів і агрохімікатів, дозволених до використання в Україні (станом на 24.05.2024)	24.05.2024	N/A	N/A	Ministry of Environmental Protection and Natural Resources	Indicator 24	https://eco.gov.ua/registers/perelik-pesticidiv-i-agrohimikativ-dozvolenih-diya-vikoristannya

Number	Short reference name	Full title (English)	Full title (original language)	Date of signature (dd/mm/year)	Effective date (dd/mm/year)	if no longer valid, since when? (dd/mm/year)	Relevant legal implementing authority	Additional Comments	Link
L155	State Sanitary Rules "Basic Sanitary Rules for Ensuring Radiation Safety of Ukraine"	State Sanitary Rules "Basic Sanitary Rules for Ensuring Radiation Safety of Ukraine", approved by the Order of the Ministry of Health of Ukraine No. 54 dated 02.02.2005	Державні санітарні правила "Основні санітарні правила забезпечення радіаційної безпеки України", затверджені Наказом Міністерства охорони здоров'я України від 02.02.2005 № 54	02.02.2005	N/A	N/A	State Committee of Ukraine for Supervision of Labour Protection	Indicators 4, 22	http://zakon3.rada.gov.ua/laws/show/z0552-05
L156	State strategy for ensuring equal rights and opportunities for women and men for the period up to 2030	State strategy for ensuring equal rights and opportunities for women and men for the period up to 2030, operational plan for the implementation of the state strategy for ensuring equal rights and opportunities for women and men, approved by the Cabinet of Ministers of Ukraine on 12 August 2022, No. 752-p	Державна стратегія забезпечення рівних прав та можливостей жінок і чоловіків на період до 2030 року, Операційний план з реалізації Державної стратегії забезпечення рівних прав та можливостей жінок і чоловіків, Схвалено розпорядженням Кабінету Міністрів України від 12 серпня 2022 р. № 752-р	12.08.2022	N/A	N/A	Cabinet of Ministers of Ukraine	Indicators 40, 41	https://www.kmu.gov.ua/news/uriadom-skhvaleno-derzhavnu-stratehiu-zabezpechennia-rivnykh-prav-ta-mozhlyvostei-zhinok-i-cholovikiv-na-period-do-2030-roku
L157	Some issues of providing fuel wood to the population of the territories where military operations are (were) conducted	Resolution of the Cabinet of Ministers of Ukraine of 30.07.2024 No. 861 "Some issues of providing fuel wood to the population of the territories where military operations are (were) conducted"	Постанова Кабінету Міністрів України від 30.07.2024 № 861 «Деякі питання забезпечення деревиною паливною населення територій, на яких ведуться (велися) бойові дії»	30.07.2024	N/A	N/A	Cabinet of Ministers of Ukraine	Indicator 49	https://zakon.rada.gov.ua/laws/show/861-2024-%D0%BF#Text
L158	Tax Code	Tax Code of Ukraine dated 02.12.2010 No. 2755-VI	Податковий кодекс України від 02.12.2010 № 2755-VI	02.12.2010	N/A	N/A	Verkhovna Rada of Ukraine	Indicators 6-8, 53	https://zakon.rada.gov.ua/laws/show/2755-17#Text
L159	Technical Regulations for Construction Products	Technical Regulations for Construction Products, approved by the Resolution of the Cabinet of Ministers of Ukraine No. 1764 dated 20.12.2006	Технічний регламент будівельних виробів (продукції), затверджений Постановою Кабінету Міністрів України від 20.12.2006 №1764	20.12.2006	N/A	N/A	Cabinet of Ministers of Ukraine	Indicators 14-15	https://zakon.rada.gov.ua/laws/show/1764-2006-%D0%BF#n2
L160	The Cartagena Protocol on Biosafety to the Convention on Biological Diversity	The Cartagena Protocol on Biosafety to the Convention on Biological Diversity (Law of Ukraine "On Accession of Ukraine to the Cartagena Protocol on Biosafety to the Convention on Biological Diversity" from 09.12.2002 No. 152-IV	Картахенський протокол про біобезпеку до Конвенції про біологічне різноманіття (Закон України «Про приєднання України до Картахенського протоколу про біобезпеку до Конвенції про біологічне різноманіття»	09.12.2002	N/A	N/A	Verkhovna Rada of Ukraine	Indicator 64	https://zakon.rada.gov.ua/laws/show/995_935#Text
L161	Transitional Tables from the UCGFEA 2017 to the UCGFEA 2022	Transitional Tables from the UCGFEA version 2017 to the UCGFEA version 2022, approved by the Order of the State Customs Service of Ukraine No. 513 dated 23.11.2022	Перехідні таблиці від УКТ ЗЕД версії 2017 року до УКТ ЗЕД версії 2022, затверджені Наказом Державної митної служби України від 23.11.2022 No 513	23.11.2022	N/A	N/A	State Customs Service	Indicator 51	https://customs.gov.ua/documents/pro-zatverdzhennia-perekhidnikh-tablits-vid-ukttzed-versiyi-2017-r-do-ukttzed-versiyi-2022-r-319
L162	UN Charter	United Nations Charter	Статут ООН	26.06.1945	N/A	N/A	UN	Indicator 26	https://www.un.org/en/about-us/un-charter
L163	UN Convention on the Elimination of All Forms of Discrimination against Women	UN Convention on the Elimination of All Forms of Discrimination against Women of 18 December 1979	Конвенція ООН про ліквідацію всіх форм дискримінації щодо жінок від 18 грудня 1979 року, ратифікована Україною	18.12.1979	N/A	N/A	UN	Indicators 40, 41	https://zakon.rada.gov.ua/laws/show/995_207#Text

Number	Short reference name	Full title (English)	Full title (original language)	Date of signature (dd/mm/year)	Effective date (dd/mm/year)	if no longer valid, since when? (dd/mm/year)	Relevant legal implementing authority	Additional Comments	Link
L164	UN Convention on the Rights of the Child	UN Convention on the Rights of the Child, ratified by Ukraine in 1991	Конвенція ООН про права дитини, ратифікована Україною у 1991 році	27.02.1991	N/A	N/A	Verkhovna Rada of Ukraine	Indicators 27, 28	https://zakon.rada.gov.ua/laws/show/995_021#Text
L165	UN Declaration on the Rights of Indigenous Peoples	UN Declaration on the Rights of Indigenous Peoples		19.09.2007	N/A	N/A	UN	Indicator 42	https://www.un.org/development/desa/indigenouspeoples/wp-content/uploads/sites/19/2018/11/UNDRIP_E_web.pdf
L166	Universal Declaration of Human Rights	Universal Declaration of Human Rights	Загальна декларація прав людини	10.12.1948	N/A	N/A	UN General Assembly	Indicators 38, 39	https://zakon.rada.gov.ua/laws/show/995_015#Text
L167	VSN 7-82 Instructions for the design of forestry roads	VSN 7-82 Instruction for the design of forestry roads	ВСН 7-82 Инструкция по проектированию лесохозяйственных автомобильных дорог	15.10.1982	N/A	N/A	USSR State Committee for Forestry	Indicators 14-15	https://online.budstandart.com/ru/catalog/doc-page?id_doc=64227
L168	Water Code	Water Code of Ukraine	Водний кодекс України	13.06.1995	N/A	N/A	Verkhovna Rada of Ukraine	Indicators 20, 21	https://ips.ligazakon.net/document/z950213?an=651
L186	Law "On the Public Health System"	Law of Ukraine "On the Public Health System"	Закон України "Про систему громадського здоров'я"	06.09.2022	N/A	N/A	Verkhovna Rada of Ukraine	Indicator 24	https://zakon.rada.gov.ua/laws/show/2573-20#Text
L169	Law "On Accession of Ukraine to Agreement on Conservation of Bats in Europe"	Law of Ukraine "On Accession of Ukraine to Agreement on Conservation of Bats in Europe"	Закон України «Про приєднання України до Угоди про збереження кажанів в Європі»	14.05.1999	N/A	N/A	Verkhovna Rada of Ukraine	indicators 58-63	http://zakon3.rada.gov.ua/laws/show/663-14
L170	Law "On Amending Certain Legislative Acts of Ukraine Concerning Protection of Biodiversity"	Law of Ukraine "On Amending Certain Legislative Acts of Ukraine Concerning Protection of Biodiversity"	Закон України «Про внесення змін до деяких законодавчих актів України щодо охорони біорізноманіття»	09.04.2015	N/A	N/A	Verkhovna Rada of Ukraine	indicators 58-63	http://zakon5.rada.gov.ua/laws/show/323-19
L171	Law "On ecological network of Ukraine"	Law of Ukraine "On ecological network of Ukraine"	Закон України «Про екологічну мережу України»	24.06.2004	N/A	N/A	Verkhovna Rada of Ukraine	indicators 58-63	http://zakon4.rada.gov.ua/laws/show/1864-15
L172	Law "On Fauna"	Law of Ukraine "On Fauna"	Закон України «Про тваринний світ»	13.12.2001	N/A	N/A	Verkhovna Rada of Ukraine	indicators 58-63	http://zakon5.rada.gov.ua/laws/show/2894-14
L173	Law "On Flora"	Law of Ukraine "On Flora"	Закон України «Про рослинний світ»	09.04.1999	N/A	N/A	Verkhovna Rada of Ukraine	indicators 58-63	http://zakon5.rada.gov.ua/laws/show/591-14
L174	Law "On Ratification of Agreement on Conservation of Afro-Eurasian Migratory Swimming Birds"	Law of Ukraine "On Ratification of Agreement on Conservation of Afro-Eurasian Migratory Swimming Birds"	Закон України «Про ратифікацію Угоди про збереження афро-євразійських мігруючих водно-болотних птахів в»	04.07.2002	N/A	N/A	Verkhovna Rada of Ukraine	indicators 58-63	http://zakon3.rada.gov.ua/laws/show/62-15
L175	Law "On Ratification of Convention on Protection of Biological Diversity"	Law of Ukraine "On Ratification of Convention on Protection of Biological Diversity"	Закон України «Про ратифікацію Конвенції про охорону біологічного різноманіття»	29.11.1994	N/A	N/A	Verkhovna Rada of Ukraine	indicators 58-63	http://zakon5.rada.gov.ua/laws/show/995_030
L176	Law "On Ratification of European Landscape Convention"	Law of Ukraine "On Ratification of European Landscape Convention"	Закон України «Про ратифікацію Європейської ландшафтної конвенції»	07.09.2005	N/A	N/A	Verkhovna Rada of Ukraine	indicators 58-63	http://zakon2.rada.gov.ua/laws/show/2831-15
L177	Law "On ratification of the UN Framework Convention on Climate Change"	Law of Ukraine "On ratification of the UN Framework Convention on Climate Change"	Закон України «Про ратифікацію Рамкової конвенції ООН про зміну клімату»	29.10.1996	N/A	N/A	Verkhovna Rada of Ukraine	indicators 58-63	http://zakon5.rada.gov.ua/laws/show/435/96-ap
L178	Regulations on the Unified State Register of Persons Who Committed Corruption	Regulations on the Unified State Register of Persons Who Committed Corruption or Corruption-Related Offences, approved by the National Agency for the Prevention of Corruption on 09.02.2018	Положення про Єдиний державний реєстр осіб, які вчинили корупційні або пов'язані з корупцією правопорушення, затверджені рішенням Національного агентства з питань запобігання корупції 09.02.2018	09.02.2018	N/A	N/A	National Agency for the Prevention of Corruption of Ukraine	Indicators: 10, 11, 12	https://zakon.rada.gov.ua/laws/show/z0345-18#Text
L179	Law "On Ukraine's Accession to Convention on Conservation of Migratory Species of Wild Animals"	Law of Ukraine "On Ukraine's Accession to Convention on Conservation of Migratory Species of Wild Animals"	Закон України «Про приєднання України до Конвенції про збереження мігруючих видів диких тварин»	19.03.1999	N/A	N/A	Verkhovna Rada of Ukraine	indicators 58-63	http://zakon2.rada.gov.ua/laws/show/535-14

Number	Short reference name	Full title (English)	Full title (original language)	Date of signature (dd/mm/year)	Effective date (dd/mm/year)	if no longer valid, since when? (dd/mm/year)	Relevant legal implementing authority	Additional Comments	Link
L180	Law "On Ukraine's Accession to Convention on International Trade in Endangered Species of Wild Fauna and Flora"	Law of Ukraine "On Ukraine's Accession to Convention on International Trade in Endangered Species of Wild Fauna and Flora"	Закон України «Про приєднання України до Конвенції про міжнародну торгівлю видами дикої фауни і флори, що знаходяться під загрозою зникнення»	14.05.1999	N/A	N/A	Verkhovna Rada of Ukraine	indicators 17, 58-63	http://zakon5.rada.gov.ua/laws/show/662-14
L181	Law "On Ukraine's Accession to Convention on Protection of Wild Flora and Fauna and Environment of Europe in 1979"	Law of Ukraine "On Ukraine's Accession to Convention on Protection of Wild Flora and Fauna and Environment of Europe in 1979"	Закон України «Про приєднання України до Конвенції про охорону дикої флори і фауни та навколишнього середовища Європи 1979 року»	29.10.1996	N/A	N/A	Verkhovna Rada of Ukraine	indicators 58-63	http://zakon5.rada.gov.ua/laws/show/436/96-ep
L182	Law "On Ukraine's Participation in Convention on Wetlands of International Importance, Mainly as Waterfowl Habita"	Law of Ukraine "On Ukraine's Participation in Convention on Wetlands of International Importance, Mainly as Waterfowl Habitat"	Закон України «Про участь України в Конвенції про водно-болотні угіддя міжнародного значення, головним чином як середовища існування водоплавних птахів»	29.10.1996	N/A	N/A	Verkhovna Rada of Ukraine	indicators 58-63	http://zakon5.rada.gov.ua/laws/show/995_031
L183	On Approval of Instructions for Design of Security Obligations on Territory of Nature Reserve Fund	«On Approval of Instructions for Design of Security Obligations on Territory of Nature Reserve Fund», approved by the Order of Ministry of Natural Resources of Ukraine from 25.02.2013 № 65	«Про затвердження Інструкцій щодо оформлення охоронних зобов'язань на території природно-заповідного фонду», затверджений Наказом Міністерства охорони навколишнього природного середовища України від 25.02.2013 № 65	25.02.2013	N/A	N/A	Ministry of Natural Resources of Ukraine	indicators 58-63	http://zakon4.rada.gov.ua/laws/show/z0404-13
L184	On Approval of List of rare and endangered species and typical natural plant communities that are subject to protection and included in the Green Book of Ukraine	«On approval of List of rare and endangered species and typical natural plant communities that are subject to protection and included in the Green Book of Ukraine», approved by the Order of the Ministry of Natural Resources of Ukraine from 16.10.2009 № 545	«Про затвердження Переліку рідкісних і таких, що знаходяться під загрозою зникнення, видів рослин і типових природних рослинних угруповань, які підлягають охороні і включені до Зеленої книги України», затверджений Наказом Міністерства охорони навколишнього природного середовища України від 16.10.2009 № 545	16.10.2009	N/A	19.02.2021	Ministry of Natural Resources of Ukraine	indicators 58-63	http://zakon5.rada.gov.ua/laws/show/z1024-09
L185	On Approval of Regulation on Green Book of Ukraine	«On Approval of Regulation on Green Book of Ukraine» approved by the Resolution of the Cabinet of Ministers of Ukraine from 29.08.2002 №1286	«Про затвердження Положення про Зелену книгу України», затверджений Постановою Кабінету Міністрів України від 29.08.2002 №1286	29.08.2022	N/A	N/A	The Cabinet of Ministers of Ukraine	indicators 58-63	https://zakon.rada.gov.ua/laws/show/1286-2002-%D0%BF#Text
L186	Law "On the Public Health System"	Law of Ukraine "On the Public Health System"	Закон України "Про систему громадського здоров'я"	06.09.2022	N/A	N/A	Verkhovna Rada of Ukraine	Indicator 24	https://zakon.rada.gov.ua/laws/show/2573-20#Text
L187	Law "On Strategic Environmental Assessment"	Law of Ukraine "On Strategic Environmental Assessment"	Закон України "Про стратегічну екологічну оцінку" 20.03.2018, № 2354-VIII,	20.03.2018	N/A	N/A	Verkhovna Rada of Ukraine	Indicator 14	https://zakon.rada.gov.ua/laws/show/2354-19#Text
L188	Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied	Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied by the Russian Federation, approved by the Resolution of the Cabinet of Ministers of Ukraine of 7 May 2022 No. 562	Положення про інформаційну систему переліку територій, на яких ведуться (велися) бойові дії або тимчасово окупованих Російською Федерацією, затверджені постановою Кабінету Міністрів України від 7 травня 2022 р. № 562	07.05.2022	N/A	N/A	Cabinet of Ministers of Ukraine	Indicator 26	https://zakon.rada.gov.ua/laws/show/562-2022-%D0%BF#Text

Number	Short reference name	Full title (English)	Full title (original language)	Date of signature (dd/mm/year)	Effective date (dd/mm/year)	if no longer valid, since when? (dd/mm/year)	Relevant legal implementing authority	Additional Comments	Link
L189	On the adoption and cancellation of national standards, cancellation of amendments to the national standard	Order of the State Enterprise "Ukrainian Research and Training Centre for Standardisation, Certification and Quality Problems" dated 26.12.2019 No. 500 "On the adoption and cancellation of national standards, cancellation of amendments to the national standard"	Наказ Державного підприємства "Український науково-дослідний і навчальний центр проблем стандартизації, сертифікації та якості" від 26.12.2019 № 500 Про прийняття та скасування національних стандартів, скасування поправки до національного стандарту	26.12.2019	N/A	N/A	State Enterprise "Ukrainian Research and Training Centre for Standardisation, Certification and Quality"	Indicator 51	https://zakon.rada.gov.ua/rada/show/v0500774-19#Text
L190	On Approval of the List of States (Territories) that Meet the Criteria Set by Article 39 of the Tax Code and Invalidation of the Resolution of the Cabinet of Ministers of Ukraine No. 977 of 16 September 2015	Resolution of the Cabinet of Ministers of Ukraine "On Approval of the List of States (Territories) that Meet the Criteria Set by Subparagraph 39.2.1.2 of Subparagraph 39.2.1 of Clause 39.2 of Article 39 of the Tax Code of Ukraine and Invalidation of the Resolution of the Cabinet of Ministers of Ukraine No. 977 of 16 September 2015" of 27 December 2017 No. 1045	Постанова КМУ "Про затвердження переліку держав (територій), які відповідають критеріям, установленим підпунктом 39.2.1.2 підпункту 39.2.1 пункту 39.2 статті 39 Податкового кодексу України, та визнання таким, що втратило чинність, розпорядження Кабінету Міністрів України від 16 вересня 2015 р. № 977" від 27 грудня 2017 р. № 1045	27.12.2017	N/A	N/A	Cabinet of Ministers of Ukraine	Indicator 53	https://zakon.rada.gov.ua/laws/show/1045-2017-%D0%BF#Text
L191	Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information	Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information	Багатостороння угода компетентних органів про автоматичний обмін інформацією про фінансові рахунки за загальним стандартом звітності	29.10.2014	28.06.2024	N/A	Ministry of Foreign Affairs	Indicator 53	https://zakon.rada.gov.ua/laws/show/966_001-14#Text
L192	Multilateral Competent Authority Agreement on the Exchange of Country-by-Country Reports	Multilateral Competent Authority Agreement on the Exchange of Country-by-Country Reports	Багатостороння угода компетентних органів про автоматичний обмін звітами у розрізі країн	27.01.2016	04.07.2024	N/A	Ministry of Foreign Affairs	Indicator 53	https://zakon.rada.gov.ua/laws/show/966_001-16#Text
	N/A								

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Risk threshold(s)	Short description of risk
1	Land use and management	01. Land tenure rights are secured and registered according to legal requirements.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	01. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;; 01. 2. Violations of identified laws are not efficiently followed up on by the relevant entities;	There are instances of illegal transfer of forest fund lands to organisations or private individuals
2	Land use and management	01. Land tenure rights are secured and registered according to legal requirements.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	01. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements regarding land tenure rights.
3	Land use and management	02. Land management rights are in place and registered according to legal requirements.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	02. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;; 02. 2. Violations of identified laws are not efficiently followed up on by the relevant entities;	There are instances of illegal transfer of forest land designated for forestry purposes from the permanent users: state-owned (or communal) forestry enterprises to other legal entities or individuals.
4	Land use and management	02. Land management rights are in place and registered according to legal requirements.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	02. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements regarding land management rights.
5	Land use and management	03. Forest concession licenses are in place and are issued and registered according to legal requirements.	Not applicable	Ukraine	All sources		State and communal forests, and specialised forestry enterprises, are excluded from public-private partnerships and concessions
6	Land use and management	04. Harvesting permits are in place and are issued and registered according to legal requirements.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3)	04. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	There are instances of illegal (unauthorised) logging.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Long description of issue/risk
1	Land use and management	01. Land tenure rights are secured and registered according to legal requirements.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	Some permanent forest users lack title documents for their forest fund plots, violating the Land Code of Ukraine's requirement for timely receipt and availability of such documents. This increases the risk of transferring forest fund lands from the forestry enterprise into communal or private ownership, hindering proper forest resource conservation and potentially leading to asset and revenue losses. In light of the non-negligible risk indicated by indicators 10-12 (corruption), as well as the documented instances of legal violations referenced in the Unified State Register of Court Decisions, and other sources the risk for this indicator is non-negligible. There have been instances of illegal transfers of forestry land from permanent forest users, resulting in changes of ownership and purpose, across various regions of the country.
2	Land use and management	01. Land tenure rights are secured and registered according to legal requirements.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements regarding land tenure rights. Ukrainian regulatory authorities are unable to monitor or enforce the registration and security of land tenure rights in these areas, resulting in a non-negligible risk for this indicator. According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," business activities by legal entities whose registered location is the temporarily occupied territory are permitted only after they change their tax address to another territory of Ukraine. Additionally, it is specified that the norms of regulatory legislation do not apply in the temporarily occupied territory.
3	Land use and management	02. Land management rights are in place and registered according to legal requirements.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	Some forest users lack tenure rights documents confirming their permanent use of land plots within the forest fund, which results in non-compliance with the Land Code of Ukraine regarding the timely acquisition and possession of such documents. This creates risks of potential seizure of forestry land by other land users or local authorities, hinders proper conservation, and leads to the loss of assets and revenues. Numerous cases of illegal appropriation of forestry land from the permanent use of state forestry enterprises have been reported.
4	Land use and management	02. Land management rights are in place and registered according to legal requirements.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements regarding land management rights. Ukrainian regulatory authorities are unable to monitor or enforce the registration and security of land management rights in these areas, resulting in a non-negligible risk for this indicator. According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," business activities by legal entities whose registered location is the temporarily occupied territory are permitted only after they change their tax address to another territory of Ukraine. Additionally, it is specified that the norms of regulatory legislation do not apply in the temporarily occupied territory.
5	Land use and management	03. Forest concession licenses are in place and are issued and registered according to legal requirements.	Not applicable	Ukraine	All sources	State and communal forests, and specialised forestry enterprises, are excluded from public-private partnerships and concessions
6	Land use and management	04. Harvesting permits are in place and are issued and registered according to legal requirements.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3)	Regulations concerning the approval of the annual allowable cut and the conduct of logging are generally adhered to. However, there are frequent instances of illegal (unauthorised) logging, unjustified assignment of logging, or gross violations of logging rules. Representatives of non-governmental environmental organisations have documented that, in the planning of logging operations, particularly sanitary logging, economic motives (profit generation) are often the reason for their designation, rather than exclusively silvicultural motives as stipulated by the relevant regulations.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	References	Experts	Legislation
1	Land use and management	01. Land tenure rights are secured and registered according to legal requirements.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	Accounting Chamber of Ukraine (2023), Kharkiv Court of Appeal (2023), Intent (2023), Mistosumy.com (2024), Supreme Court (2021), Supreme Court (2024)	Iryna Koshkalda, Lubov Polyakova, Volodymyr Pasternak, Oleh Storchous	Forest Code, Land Code, Law "On State Registration of Property Rights to Immovable Property", Law "On State Land Cadastre" , Law "On Amendments on the Delimitation of State and Communal Land", Law "On Amendments on Environmental Activities and Civil Protection for the Period of Martial Law and in the Reconstruction Period"
2	Land use and management	01. Land tenure rights are secured and registered according to legal requirements.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	Radio Svoboda 1 (2024)	Iryna Koshkalda, Lubov Polyakova, Volodymyr Pasternak, Oleh Storchous	Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine ", List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied
3	Land use and management	02. Land management rights are in place and registered according to legal requirements.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	Accounting Chamber of Ukraine (2023), Kharkiv Court of Appeal (2023), Judicial and legal newspaper of Ukraine 1 (2024), Intent (2023), Mistosumy.com (2024)	Iryna Koshkalda, Lubov Polyakova, Volodymyr Pasternak	Forest Code, Land Code, Law "On State Registration of Property Rights to Immovable Property", Law "On State Land Cadastre" , Law "On Amendments on the Delimitation of State and Communal Land", Law "On Amendments on Environmental Activities and Civil Protection for the Period of Martial Law and in the Reconstruction Period"
4	Land use and management	02. Land management rights are in place and registered according to legal requirements.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	nv.ua (2024)	Iryna Koshkalda, Volodymyr Pasternak	Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine ", List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied
5	Land use and management	03. Forest concession licenses are in place and are issued and registered according to legal requirements.	Not applicable	Ukraine	All sources		Volodymyr Pasternak, Iryna Koshkalda	Forest Code, Law "On Concession"
6	Land use and management	04. Harvesting permits are in place and are issued and registered according to legal requirements.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3)	Accounting Chamber of Ukraine (2023), Hrynyk et al. (2023), Kaplya et al (2023), State Forest Resources Agency of Ukraine 4 (2024), FSC Ukraine 2 (2022)	Volodymyr Pasternak, Lubov Polyakova, Oleh Storchous	Forest Code, Procedure for special use of forest resources, Sanitary rules in the forests of Ukraine, On the implementation of a pilot project on the issuance of a special permit for the special use of forest resources (logging ticket) and a certificate of origin of timber and timber products made from them in electronic form, Rules for final felling, Rules for improving the quality composition of forests

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Description of legal requirements	Limitations of Sources
1	Land use and management	01. Land tenure rights are secured and registered according to legal requirements.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	Land tenure rights for forestry lands are regulated by the Forest and Land Codes of Ukraine. According to the Land Code, forestry land may be owned by the state, communal and private entities. The documentary evidence of these rights is the State Act for the right of permanent use of forest land plots, the Certificate of Ownership, and the Extract from the State Register of Property Rights to Real Estate. Since 01.01.2013, land plots as objects of law have been registered in the State Land Cadastre, and rights to them (tenure, use, etc.) in the State Register of Real Property Rights to Real Estate, which are automatically linked. The Final Provisions of the Forest Code of Ukraine provide that prior to state registration, but not later than 1 January 2027, state and communal forestry enterprises, other state and communal enterprises and institutions shall confirm their right to permanent use of forestry land plots granted to them before the entry into force of the Land Code of Ukraine, such right shall be confirmed by planning and cartographic materials of forest management planning. All state-owned and the majority of communal forestry enterprises of Ukraine are covered by forest management planning with planning and cartographic materials.	The report of the Accounting Chamber (2023) concerns only forestry enterprises of the State Forest Resources Agency, and does not cover other forest users.
2	Land use and management	01. Land tenure rights are secured and registered according to legal requirements.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," legal entities located in the temporarily occupied territory are permitted to conduct business activities only after changing their tax address to a different territory of Ukraine. Furthermore, this article specifies that certain regulatory provisions do not apply within the temporarily occupied territory. A register of the territories where military operations are being (were) conducted or temporarily occupied by the Russian Federation is maintained, with periodic updates of the status of the territories. A business entity can obtain an information certificate on its location in the territories from the said register.	The document provides details about the occupation authorities inspecting landowners' documentation in the occupied territories, leading to conclusions regarding planned property redistribution.
3	Land use and management	02. Land management rights are in place and registered according to legal requirements.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	Forest plots can be used on the basis of permanent and temporary use. Under long-term temporary use, forest plots are provided for hunting, cultural, recreational, sports, tourism, educational, and upbringing purposes, as well as for research and development, and are formalised by an agreement. The Forest and Land Codes of Ukraine regulate the rights of permanent use of forestry lands. Forests on state and communal lands are granted for permanent use for forestry without a fixed term to relevant specialised forestry enterprises, other enterprises, institutions and organisations that have specialised forestry units. Documentary evidence of the right to permanent use of land plots is the State Act on the right to permanent use of land plots, the Certificate of Ownership, and the Extract from the State Register of Real Property Rights. The Final Provisions of the Forest Code of Ukraine stipulate that until state forestry enterprises receive state acts for the right to permanent use of land forest plots following the established procedure, Documents confirming the right to previously granted land may include forest management plans and maps. Forest management planning and cartographic materials are mandatory for all forest users and forest owners, and all state and most communal forestry enterprises in Ukraine are covered by them. The boundaries of land plots are determined by land management projects or technical documentation on land management, which determine the location of turning points in kind. Land management is carried out in accordance with the procedure established by the regulatory legal acts of Ukraine. The boundaries between land users are marked on maps and in kind.	N/A
4	Land use and management	02. Land management rights are in place and registered according to legal requirements.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," legal entities located in the temporarily occupied territory are permitted to conduct business activities only after changing their tax address to a different territory of Ukraine. Furthermore, this article specifies that certain regulatory provisions do not apply within the temporarily occupied territory. A register of the territories where military operations are being (were) conducted or temporarily occupied by the Russian Federation is maintained, with periodic updates of the status of the territories. A business entity can obtain an information certificate on its location in the territories from the said register.	N/A
5	Land use and management	03. Forest concession licenses are in place and are issued and registered according to legal requirements.	Not applicable	Ukraine	All sources	Forests on state and communal land, as well as specialised forestry enterprises, are not subject to public-private partnerships under the Law of Ukraine "On Public-Private Partnership", and are not concession objects under the Law of Ukraine "On Concession" (Forest Code, Article 16)	N/A
6	Land use and management	04. Harvesting permits are in place and are issued and registered according to legal requirements.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3)	The allowable cut is the limit for timber harvesting from final felling. Based on forest management planning materials (forest management plan) and relevant assessments, annual volumes of final felling, as well as formation and forest health-improving fellings, are planned, along with a plan for sanitary and health measures and other types of logging. Appropriate approval is carried out with state authorities and stakeholders. In cases defined by law, an Environmental Impact Assessment (EIA) is conducted. Timber harvesting from all types of logging in the forests of Ukraine by permanent forest users and forest owners is carried out based on a special permit for the special use of forest resources (logging ticket) in electronic form, issued by the territorial body of the State Forest Resources Agency or the forestry executive authority of the Autonomous Republic of Crimea, with mandatory entry of information into the relevant state register of logging tickets. The current permit issuance procedure is multi-step, serving as a safeguard against the substitution or falsification of this document. Compliance with legislation is monitored through state control over the protection, conservation, use, and reproduction of forests. Liability for violations of legislation in the use of forest resources is established by Article 105 of the Forest Code of Ukraine.	The State Forest Resources Agency of Ukraine (2024) and Report of the Accounting Chamber of Ukraine (2023) concern only forestry enterprises of the State Forest Resources Agency, and do not cover other forest users (communal and private).

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Risk threshold(s)	Short description of risk
7	Land use and management	04. Harvesting permits are in place and are issued and registered according to legal requirements.	Non-negligible risk	Ukraine	2. Forests Contaminated with Radioactive Substances	04. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	There is a risk of timber harvesting in areas with high levels of radioactive contamination, and the failure to conduct radiation monitoring.
8	Land use and management	04. Harvesting permits are in place and are issued and registered according to legal requirements.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	04. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	Due to military operations, mined areas, limited control and lack of information on timber harvesting, there is a significant risk of illegal logging.
9	Land use and management	04. Harvesting permits are in place and are issued and registered according to legal requirements.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	04. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements regarding the issuance and registration of harvesting permits.
10	Land use and management	05. Legal requirements for land-use and management planning are complied with.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	05. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	There are instances where planned forest management measures are not implemented, or unplanned measures are executed without appropriate justification.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Long description of issue/risk
7	Land use and management	04. Harvesting permits are in place and are issued and registered according to legal requirements.	Non-negligible risk	Ukraine	2. Forests Contaminated with Radioactive Substances	Regulations concerning the approval of the allowable cut and the conduct of logging are generally adhered to. However, there are frequent instances of illegal (unauthorised) logging, unjustified assignment of logging, or gross violations of logging rules. Representatives of non-governmental environmental organisations have documented that, in the planning of logging operations, particularly sanitary logging, economic motives (income generation) often play a role in their designation, rather than purely silvicultural reasons as stipulated by the relevant regulations. A separate issue for Ukraine's forestry sector is the contamination of forest ecosystems with man-made radionuclides (mainly 137Cs and 90Sr) resulting from the Chernobyl nuclear disaster. The contaminated forest areas are scattered, primarily located in Polissya (in the Kyivska, Zhytomyrska, Chernihivska, Rivnenska, and Volynska oblasts) and much less in the Right Bank Forest Steppe (in the Cherkasra and Ternopilska oblasts). These areas are characterised by varying isotopic compositions and levels of contamination, which decrease slowly, primarily due to the physical decay of radionuclides. Considering this, a non-negligible risk has been established for certain regions and enterprises that may potentially source timber contaminated with radionuclides. There is a risk of producing timber contaminated with radionuclides above the permissible levels, further exacerbated by the unjustified reduction in radiation monitoring.
8	Land use and management	04. Harvesting permits are in place and are issued and registered according to legal requirements.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Given the ongoing military actions and the contamination of certain areas with explosive objects, all forestry activities, including logging, are either not conducted or carried out with significant restrictions. In forest areas potentially contaminated with explosive objects, forestry operations are only permitted after obtaining a demining certificate. However, there is a possibility of non-compliance with these legal requirements. For territories where hostilities are ongoing or have taken place, logging tickets are not available in the register, and the legal issuance of logging permits follows a separate procedure compared to other areas. Legal logging without logging tickets for defence purposes is possible. Since information about logging activities in these areas is not publicly available, it is impossible to verify their legality, and as such, there is a risk of illegal logging. Thus, the combination of lack of transparency, weakened control, special conditions of martial law and risks of violation of procedures makes the risk of illegal logging non-negligible. An assessment of the degree of damage to forest stands as a result of temporary occupation must be carried out within six months from the end of the temporary occupation.
9	Land use and management	04. Harvesting permits are in place and are issued and registered according to legal requirements.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements regarding the issuance and registration of harvesting permits. Ukrainian regulatory authorities are unable to monitor or enforce the legality of harvesting activities in these areas, resulting in a non-negligible risk for this indicator. According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," business activities by legal entities whose registered location is the temporarily occupied territory are permitted only after they change their tax address to another territory of Ukraine. Additionally, it is specified that the norms of regulatory legislation do not apply in the temporarily occupied territory. At the same time, there are numerous cases of unauthorised timber harvesting in the area.
10	Land use and management	05. Legal requirements for land-use and management planning are complied with.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	There are instances of non-compliance with the requirements of the Forest Code regarding the planning and management of forests based on forest management planning materials (Forest Management Plans), specifically the failure to meet the deadlines for conducting forest management planning. Additionally, there are cases of failure to implement the measures planned by forest management planning, or the execution of measures not planned by forest management planning, including the carrying out of certain forestry activities without the necessary justification. For example, the planning and clear felling of areas larger than 1 hectare in violation of the Law "On Environmental Impact Assessment", the falsification of permit documents (conclusions), and logging in recreational and protective forests, as well as in reproductive areas of hunting grounds.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	References	Experts	Legislation
7	Land use and management	04. Harvesting permits are in place and are issued and registered according to legal requirements.	Non-negligible risk	Ukraine	2. Forests Contaminated with Radioactive Substances	Intellectual Systems GEO (2014), Bilous et al. (2020), Hrynnik (2021), Hrynyk et al. (2023), Kaplya et al (2023), Ministry of Environmental Protection and Natural Resources 1 (2024), Orlov et al. (2021), National Scientific Centre for Radiation Medicine (2021), Kashparov et. al (2022)	Oleksandr Orlov, Volodymyr Pasternak, Dmytro Holyaka, Tetiana Pyvovar	Forest Code, Procedure for special use of forest resources, Sanitary rules in the forests of Ukraine, On the implementation of a pilot project on the issuance of a special permit for the special use of forest resources (logging ticket) and a certificate of origin of timber and timber products made from them in electronic form, Rules for final felling, Rules for improving the quality composition of forests, Law "On the legal regime of the territory affected by radioactive contamination as a result of the Chornobyl disaster ", C115 - Radiation protection Convention, Law "On Protection of Human from Ionising Radiation'", State Hygienic Standard "Hygienic Standard for Specific Activity of Radionuclides (137)Cs and (90)Sr in Wood and Wood Products", State Sanitary Rules "Basic Sanitary Rules for Ensuring Radiation Safety of Ukraine", Recommendations on forest management under conditions of radioactive contamination
8	Land use and management	04. Harvesting permits are in place and are issued and registered according to legal requirements.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Kaplya et al (2023), Zibtsev et al. (2022), State Forest Resources Agency of Ukraine 1 (2024), State Forest Resources Agency of Ukraine 2 (2024)	Volodymyr Pasternak, Lubov Polyakova, Oleh Storchous	Law "On Mine Action in Ukraine", Some issues of forestry during the period of martial law and amendments to the Resolution, Civil protection code of Ukraine, Minimum requirements for safety and health at work of forestry employees and during work with green plantations, Some Issues on the Establishment, Functioning and Maintenance of the Register of Territories Contaminated/Probably Contaminated by Explosive Ordnance, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied
9	Land use and management	04. Harvesting permits are in place and are issued and registered according to legal requirements.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	Glavkom (2023), Melnyk (2024), nv.ua (2024), Forbes Ukraine (2023), UNN 2 (2024)	Volodymyr Pasternak, Lubov Polyakova, Oleh Storchous	Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine ", List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied
10	Land use and management	05. Legal requirements for land-use and management planning are complied with.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	State Register of Court Decisions (n/a), State Forest Resources Agency of Ukraine 1 (2024)	Oleh Storchous, Iryna Koshkalda, Volodymyr Pasternak	Forest Code, Land Code, Law "On Nature Reserve Fund", Law "On Environmental Impact Assessment", Sanitary rules in the forests of Ukraine, Rules for final felling, Rules for final felling in the mountain forests of the Carpathians, Rules for improving the quality composition of forests, Rules for forest reproduction, Procedure for forest management planning, Procedure for special use of forest resources, Procedure for maintaining the state forest cadastre and forest accounting, Procedure for division of forests into categories and allocation of specially protected forest areas, Procedure for the Harvesting of Secondary Forest Materials and the Use of Non-Timber Forest Resources in the Forests of Ukraine

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Description of legal requirements	Limitations of Sources
7	Land use and management	04. Harvesting permits are in place and are issued and registered according to legal requirements.	Non- negligible risk	Ukraine	2. Forests Contaminated with Radioactive Substances	The allowable cut is the limit for timber harvesting from final felling. Based on forest management planning materials (forest management project) and relevant assessments, annual volumes of final felling, as well as formation and forest health-improving fellings, are planned, along with a plan for sanitary and health measures and other types of logging. Appropriate approval is carried out with state authorities and stakeholders. In cases defined by law, an Environmental Impact Assessment (EIA) is conducted. Timber harvesting from all types of logging in the forests of Ukraine by permanent forest users and forest owners is carried out based on a special permit for the special use of forest resources (logging ticket) in electronic form, issued by the territorial body of the State Forest Resources Agency or the forestry executive authority of the Autonomous Republic of Crimea, with mandatory entry of information into the relevant state register of logging tickets. The current permit issuance procedure is multi-step, serving as a safeguard against the substitution or falsification of this document. Compliance with legislation is monitored through state control over forest protection, conservation, use, and reproduction. According to the Law of Ukraine 'On the Legal Regime of the Territory Affected by Radioactive Contamination as a Result of the Chornobyl Disaster', the territory of Ukraine is divided into radiation-hazardous lands, radiation-contaminated lands and other lands based on radiation factors: - Radiation hazardous lands (exclusion zone and zone of unconditional (mandatory) resettlement), contamination density for Cs-137 > 555 kBq/m2 (15.0 Ci/km²), for Sr-90 - > 111 kBq/m2 (3.0 Ci/km²)), where forestry is prohibited and the presence of people in such areas is regulated. - Radiation-contaminated lands (voluntary resettlement zone) (contamination density for Cs-137 - 185-555 kBq/m2(5.0-15.0 Ci/km²), Sr-90 - 5.55-111 kBq/m2(0.15-3.0 Ci/km²), where forestry is allowed, but mandatory radiation monitoring of forest products is required. In the practice of forestry in areas contaminated with radioactive substances, restrictions on forest use are established depending on the level of contamination, which are regulated by the 'Recommendations on forestry in conditions of radioactive contamination' approved by the Scientific and Technical Council of the State Forestry Agency on 02.03.2017 (industrial document). The assignment of areas (at the compartment level) to radioactive zones is based on radiation monitoring during forest management planning, and this information is recorded in the Forest Management Plan. The use of timber harvested in radioactively contaminated land is allowed only if the limits specified in the State Hygienic Standard "Hygienic Standard for Specific Activity of Radionuclides (137Cs and 90Sr) in Wood and	Intellectual Systems GEO (2014) contains interactive maps of radioactive contamination of the territory of Ukraine as of 2014.
8	Land use and management	04. Harvesting permits are in place and are issued and registered according to legal requirements.	Non- negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	According to the 'Minimum Requirements for Safety and Health at Work of Forestry Workers and during Work with Green Areas', work in forest areas that are likely to be contaminated and contaminated with explosive objects, as well as those located near temporarily occupied territories, in areas where military (combat) operations were conducted and/or that were temporarily occupied, surrounded (blocked), should begin after the procedure for transferring responsibility for the cleared area from mine action operators to local state administrations, local self-government bodies. Demining activities on the contaminated territory are carried out with the involvement of relevant demining specialists. After demining, the mine action centre and humanitarian demining centre assume full responsibility for the absence of risks associated with explosive objects on the relevant territory by issuing a certificate (Law "On Mine Action"). Based on the requirements of this law, it is prohibited to carry out work on the contaminated territory before obtaining the certificate. The law requires all Ukrainian citizens to follow safety and behaviour rules during emergencies and in their daily work activities (Article 21(2) of the Civil Code of Ukraine). Under the Resolution of the Cabinet of Ministers of Ukraine No. 740, dated June 7, 2024, titled "Some Issues on the Creation, Operation, and Maintenance of the Register of Territories Contaminated or Potentially Contaminated by Explosive Objects," a national Register is being developed with the State Emergency Service (SES) designated as its administrator. The Register will encompass all territories, regardless of ownership, impacted by hostilities and contaminated with explosive objects. As of September 25, 2024, the Register remains under development. Information regarding its activation will be published on the official SES website.	N/A
9	Land use and management	04. Harvesting permits are in place and are issued and registered according to legal requirements.	Non- negligible risk	Ukraine	4. Temporarily Occupied Territories	According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," legal entities located in the temporarily occupied territory are permitted to conduct business activities only after changing their tax address to a different territory of Ukraine. Furthermore, this article specifies that certain regulatory provisions do not apply within the temporarily occupied territory. A register of the territories where military operations are being (were) conducted or temporarily occupied by the Russian Federation is maintained, with periodic updates of the status of the territories. A business entity can obtain an information certificate on its location in the territories from the said register.	Sources of information determine the nature of the violations detected in the temporarily occupied territories, including felling, but there is no official information on the state of affairs in forestry.
10	Land use and management	05. Legal requirements for land-use and management planning are complied with.	Non- negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	Each permanent forest user is obligated to manage forestry in accordance with the current Forest Management Plan. Most forest users have a forest fund database that includes the characteristics of forest areas and cartographic materials. The right to manage forestry on state and communal lands is granted to specialised forestry enterprises, other enterprises, institutions, and organisations that have established specialised forestry units (Forest Code, Article 17). The planning of forest management and logging by enterprises must be based on forest management planning materials (Forest Management Plan). Based on these materials and assessments, relevant forestry activities are planned, with appropriate approval from state authorities if necessary. Forest inventory and management planning in forests of all ownership types with a total area of 100 hectares or more for each permanent forest user and forest owner is mandatory throughout Ukraine and must be conducted once every 10 years by state forest inventory management planning organisations following a unified system and in accordance with the procedures established by the Cabinet of Ministers of Ukraine. At present, there is no approved regulatory document regarding the allocation and valuation of logging sites. However, the Ministry of Ecology is reviewing a draft titled "On Approval of the Instruction for the Allocation and Valuation of Forest Logging Sites," which has been prepared by the State Forest Resources Agency.	N/A

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Risk threshold(s)	Short description of risk
11	Land use and management	05. Legal requirements for land-use and management planning are complied with.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	05. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;; 05. 2. Violations of identified laws are not efficiently followed up on by the relevant entities;; 05. 3. Violations of identified laws are not followed up by preventive actions taken by the relevant entities	There is a risk of non-compliance with legal requirements for forestry operations on mined areas, including conducting activities without obtaining a mandatory demining certificate.
12	Land use and management	05. Legal requirements for land-use and management planning are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	05. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements for land-use and management planning.
13	Taxes and fees	06. Legal requirements for payment of royalties, land/area taxes and fees are complied with.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	06. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;; 06. 2. Violations of identified laws are not efficiently followed up on by the relevant entities;	Some forestry enterprises have tax debts, public registers are being closed, there have been instances of rent underpayment, illegal logging is occurring, and there is inadequate control over tax collection.
14	Taxes and fees	06. Legal requirements for payment of royalties, land/area taxes and fees are complied with.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	06. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	The risk includes illegal logging due to inadequate oversight and the potential for non-payment of rent.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Long description of issue/risk
11	Land use and management	05. Legal requirements for land-use and management planning are complied with.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Given the ongoing military actions and the contamination with explosive objects, all forestry activities, are either not conducted or are carried out with significant restrictions in these areas. Land-use planning must take into account the specific conditions of forestry activities in these areas. Forestry operations on potentially contaminated forest plots are permitted only after obtaining a demining certificate; however, there may be cases of non-compliance with these legal requirements.
12	Land use and management	05. Legal requirements for land-use and management planning are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements for land-use and management planning. Ukrainian regulatory authorities cannot oversee or enforce the implementation of such plans, resulting in a non-negligible risk for this indicator. According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," business activities by legal entities whose registered location is the temporarily occupied territory are permitted only after they change their tax address to another territory of Ukraine. Additionally, it is specified that the norms of regulatory legislation do not apply in the temporarily occupied territory.
13	Taxes and fees	06. Legal requirements for payment of royalties, land/area taxes and fees are complied with.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	In addition to other mandatory taxes and duties, forest users must pay two types of taxes: land tax on forest land and rent for special use of forest resources (for harvesting timber and non-timber forest resources). The risk of non-payment of land tax is low. The amount of rent is calculated based on the results of material and monetary valuation when allocating logging areas and depends on the type, size and quality characteristics of timber, as well as the type of logging. The rent rate for commercial timber is several times higher than for firewood, which creates a risk of underestimating the quality of timber in the material and monetary assessment. There are cases of underestimation of the technical suitability categories of trees during the allocation and taxation of logging areas, which leads to an underestimation of the rent, and there are also illegal logging activities. As a result, the amount of tax is not accrued and paid based on the actual classification, quantity and quality of timber. As of September 2024, according to information from the State Tax Service for Forestry and Woodworking, there is a tax debt (without a breakdown by type of tax). Due to the martial law, the public registers of the State Tax Service are closed, making public control impossible. The State Audit (2023) identified the following problems: failure to take effective measures of state control to protect forests from illegal logging and prevent offences in this area; failure to take into account the classification of timber in the Tax Code when calculating the amount of rent for forest use; inadequate control over the collection of taxes and other revenues by forest users. The reorganisation of forestry management and the digitalisation of processes have improved the situation, but the risks have not been fully eliminated.
14	Taxes and fees	06. Legal requirements for payment of royalties, land/area taxes and fees are complied with.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Due to the ongoing hostilities and the contamination of the territory with explosive objects, forestry operations, including logging, are either not carried out or are subject to significant restrictions. According to the law, no land tax is accrued or paid as long as the land is contaminated/ probably contaminated with explosive objects. However a risk of illegal logging is possible, as described in indicator 4, due to the lack of control, and consequently a risk of non-payment of rent tax.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	References	Experts	Legislation
11	Land use and management	05. Legal requirements for land-use and management planning are complied with.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Zibtsev et al. (2022), State Forest Resources Agency of Ukraine 3 (2023)	Oleh Storchous, Iryna Koshkalda, Volodymyr Pasternak	Law "On Mine Action in Ukraine", Some issues of forestry during the period of martial law and amendments to the Resolution, Civil protection code of Ukraine, Minimum requirements for safety and health at work of forestry employees and during work with green plantations
12	Land use and management	05. Legal requirements for land-use and management planning are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	N/A	Iryna Koshkalda, Volodymyr Pasternak	Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine ", List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied
13	Taxes and fees	06. Legal requirements for payment of royalties, land/area taxes and fees are complied with.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	Accounting Chamber of Ukraine (2023), Hrynyk et al. (2023), Kaplya et al (2023), Main Department of the State Tax Service in Zhytomyr region (2024), State Tax Service of Ukraine (2024), Ministry of Finance of Ukraine (2022), Bolokhovets 2 (2024)	Natalia Kaplya , Tetiana Pyvovar	Forest Code, Tax Code, Budget Code of Ukraine
14	Taxes and fees	06. Legal requirements for payment of royalties, land/area taxes and fees are complied with.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	State Forest Resources Agency of Ukraine 2 (2024)	Natalia Kaplya , Tetiana Pyvovar	Law "On Mine Action in Ukraine", Some issues of forestry during the period of martial law and amendments to the Resolution, Civil protection code of Ukraine, Tax Code, Some Issues on the Establishment, Functioning and Maintenance of the Register of Territories Contaminated/Probably Contaminated by Explosive Ordnance

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Description of legal requirements	Limitations of Sources
11	Land use and management	05. Legal requirements for land-use and management planning are complied with.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	According to the 'Minimum Requirements for Safety and Health at Work of Forestry Workers and during Work with Green Areas', work in forest areas that are likely to be contaminated and contaminated with explosive objects, as well as those located near temporarily occupied territories, in areas where military (combat) operations were conducted and/or that were temporarily occupied, surrounded (blocked), should begin after the procedure for transferring responsibility for the cleared area from mine action operators to local state administrations, local self-government bodies. Demining activities on the contaminated territory are carried out with the involvement of relevant demining specialists. After demining, the mine action centre and humanitarian demining centre assume full responsibility for the absence of risks associated with explosive objects on the relevant territory by issuing a certificate (Law "On Mine Action"). Based on the requirements of this law, it is prohibited to carry out work on the contaminated territory before obtaining the certificate. The law requires all Ukrainian citizens to follow safety and behaviour rules during emergencies and in their daily work activities (Article 21(2) of the Civil Code of Ukraine). Under the Resolution of the Cabinet of Ministers of Ukraine No. 740, dated June 7, 2024, titled "Some Issues on the Creation, Operation, and Maintenance of the Register of Territories Contaminated or Potentially Contaminated by Explosive Objects," a national Register is being developed with the State Emergency Service (SES) designated as its administrator. The Register will encompass all territories, regardless of ownership, impacted by hostilities and contaminated with explosive objects. As of September 25, 2024, the Register remains under development. Information regarding its activation will be published on the official SES website.	N/A
12	Land use and management	05. Legal requirements for land-use and management planning are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," legal entities located in the temporarily occupied territory are permitted to conduct business activities only after changing their tax address to a different territory of Ukraine. Furthermore, this article specifies that certain regulatory provisions do not apply within the temporarily occupied territory. A register of the territories where military operations are being (were) conducted or temporarily occupied by the Russian Federation is maintained, with periodic updates of the status of the territories. It is possible to obtain an information certificate on the location of a business entity in the territories from the said register.	N/A
13	Taxes and fees	06. Legal requirements for payment of royalties, land/area taxes and fees are complied with.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	According to the Tax Code of Ukraine, forest users are obliged to pay a forest land tax and rent for the special use of forest resources. The forest land tax was introduced on August 15, 2018. In accordance with the wording of clause 277.1 of the Tax Code of Ukraine (as of 2024), the land tax rates for land plots for which a normative monetary valuation has not been conducted are set for forest land at no more than 0.1% of the normative monetary valuation of arable land. Local councils determine the amount of the land tax. The amount of rent is indicated in logging tickets based on the results of material and monetary assessment when allocating logging areas and is subject to recalculation based on the results of actual harvesting. In case of continuation of harvesting or skidding of timber after the expiry of the logging tickets, additional payments are charged. The rent rates are set out in Article 256 of the Tax Code. The rent is a local tax, and its declaration and payment of tax liabilities are made at the location of the forest plot. The rent is paid by forest users on a quarterly basis in equal parts of the rent amount specified in the logging tickets issued in the calendar year. Percentage distribution of the rent: 63% to the state budget and 37% to local budgets. Forest users file quarterly tax returns on rent payments on an accrual basis and annual tax returns on land payments. The State Tax Service of Ukraine is responsible for tax administration and the control of tax payments.	The Accounting Chamber (2023) report refers only to forestry enterprises of the State Forest Resources Agency and does not cover other forest users, and for the period before the reorganisation of the forestry sector. Response of the State Tax Service of Ukraine to the request (2024) - contains generalised information on tax arrears and penalties by year, without a breakdown by payment category and individual business entities. The source Kaplia N. et al. (2023) contains generalised data on detected illegal logging in Ukraine in 2022 recorded by forest users, without a breakdown by source type.
14	Taxes and fees	06. Legal requirements for payment of royalties, land/area taxes and fees are complied with.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	The Tax Code (Article 283-1.2) stipulates that land tax for land plots contaminated with explosive objects is not charged for the period during which the land plots are contaminated. The period for recognising land plots as contaminated by explosive objects in areas of hostilities or temporarily occupied territories is determined from the first day of the month following the end of hostilities or occupation. This recognition is contingent upon the land taxpayer's application to the local authority or military administration regarding possible contamination and a decision on granting tax benefits. The period ends on the last day of the month when the land plot is considered suitable for use. Under the Resolution of the Cabinet of Ministers of Ukraine No. 740, dated June 7, 2024, titled "Some Issues on the Creation, Operation, and Maintenance of the Register of Territories Contaminated or Potentially Contaminated by Explosive Objects," a national Register is being developed with the State Emergency Service (SES) designated as its administrator. The Register will encompass all territories, regardless of ownership, impacted by hostilities and contaminated with explosive objects. As of September 25, 2024, the Register remains under development. Information regarding its activation will be published on the official SES website.	The source Kaplia N. et al. (2023) contains generalised data on detected illegal logging in Ukraine in 2022 recorded by forest users, without a breakdown by source type.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Risk threshold(s)	Short description of risk
15	Taxes and fees	06. Legal requirements for payment of royalties, land/area taxes and fees are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	06. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	Ukrainian regulatory authorities cannot ensure compliance with tax and fee legislation in areas beyond their control.
16	Taxes and fees	07. Legal requirements for payment of value-added taxes and/or other sales taxes are complied with.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	07. 1 Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	The risk is non-negligible, as the issue of underreporting the value-added tax (VAT) persists due to the illegal sale of timber or the sale of timber with underreported category, grade, and volume.
17	Taxes and fees	07. Legal requirements for payment of value-added taxes and/or other sales taxes are complied with.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	07. 1 Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	The risk involves the potential sale of illegally harvested timber and tax evasion.
18	Taxes and fees	07. Legal requirements for payment of value-added taxes and/or other sales taxes are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	07. 1 Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	Ukrainian regulatory authorities cannot ensure compliance with tax and fee legislation in areas beyond their control.
19	Taxes and fees	08. Legal requirements for payment of corporate taxes are complied with, including profit taxes.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	08. 1 Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;; 08. 2 Violations of identified laws are not efficiently followed up on by the relevant entities;	Sources indicate that tax underreporting occurs due to illegal timber sales or misreporting of timber category, grade, and volume, with such violations not being monitored.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Long description of issue/risk
15	Taxes and fees	06. Legal requirements for payment of royalties, land/area taxes and fees are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	Although taxes are not collected in temporarily occupied territories due to legal provisions, these areas remain outside Ukraine's jurisdiction because of the occupation by the Russian Federation and are classified as conflict zones under indicator 26. Consequently, Ukrainian regulatory authorities cannot ensure compliance with tax and fee legislation in such territories.
16	Taxes and fees	07. Legal requirements for payment of value-added taxes and/or other sales taxes are complied with.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	Forest users and large woodworking enterprises in Ukraine are VAT payers, and VAT is administered through an electronic system that prevents non-payment of the assessed tax. The system monitors the availability of funds in the account and makes transfers to the budget; it also performs automated monitoring, and any detected violations are forwarded to law enforcement agencies. Martial law has complicated public oversight due to the closure of tax service registers. The amount of VAT assessed depends on the price and volumes of sales, so underreporting these figures reduces the overall VAT amount. Violations still occur during forest logging and illegal sale of timber. Thus, there is no risk of non-payment of accrued value-added tax, but there is a risk of incorrect accrual. To combat this, a mandatory electronic timber accounting system and auctions for the sale of unprocessed timber have been introduced to increase transparency, although they do not completely eliminate abuse. According to the precautionary approach, the risk remains non-negligible, but it can be mitigated.
17	Taxes and fees	07. Legal requirements for payment of value-added taxes and/or other sales taxes are complied with.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Due to the ongoing hostilities and the contamination of the territory with explosive objects, forestry operations, including logging, are either not carried out or are subject to significant restrictions. However a risk of illegal logging and sales of illegally harvested timber is possible, due to the lack of control, and consequently a risk of tax evasion.
18	Taxes and fees	07. Legal requirements for payment of value-added taxes and/or other sales taxes are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	Although taxes are not collected in temporarily occupied territories due to legal provisions, these areas remain outside Ukraine's jurisdiction because of the occupation by the Russian Federation and are classified as conflict zones under indicator 26. Consequently, Ukrainian regulatory authorities cannot ensure compliance with tax and fee legislation in such territories.
19	Taxes and fees	08. Legal requirements for payment of corporate taxes are complied with, including profit taxes.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	Forest users and large woodworking enterprises in Ukraine pay income tax on a general basis. The income of forestry enterprises is primarily derived from timber sales, so underestimating grade and volume or engaging in illegal sales affects profitability. Enterprises (logging crews, woodworkers) operating under the simplified taxation system pay a single tax (a certain percentage of income), with a risk of incomplete income declaration. The state audit (2023) identified issues such as ineffective state control measures to protect forests from illegal logging and inadequate control over tax collection by forest users. The introduction of unprocessed timber trade through electronic exchanges and mandatory electronic timber accounting, including quality and grade information, complicates underreporting and illegal sales. This increases transparency in pricing and control but does not completely eliminate violations. These tools create barriers to abuse and facilitate detection of illegal actions. However, during 2022-2023, some unprocessed timber was sold outside of exchanges, and the issue of illegally harvested timber remains. Thus, the risk is considered non-negligible.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	References	Experts	Legislation
15	Taxes and fees	06. Legal requirements for payment of royalties, land/area taxes and fees are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	N/A	Natalia Kaplya , Tetiana Pyvovar	Tax Code, Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine ", List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied
16	Taxes and fees	07. Legal requirements for payment of value-added taxes and/or other sales taxes are complied with.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	Accounting Chamber of Ukraine (2023), Bohomaz, Lobchenko (2024), Bolokhovets 2 (2024), Kaplya et al (2023), Martyshev, Bohonos (2023), State Tax Service of Ukraine (2024), SFE "Forests of Ukraine" 6 (2024), LIAC, SFRAU (2024)	Natalia Kaplya , Tetiana Pyvovar	Tax Code, Some issues of electronic administration of value added tax, Procedure for monitoring the domestic consumption of unprocessed timber and control over the volume of domestic consumption of unprocessed timber, Instruction on keeping electronic wood accounting, Regulation on Registration of Value Added Tax Payers, Law "On Peculiarities of State Regulation of Business Entities"
17	Taxes and fees	07. Legal requirements for payment of value-added taxes and/or other sales taxes are complied with.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Zibtsev et al. (2022), State Forest Resources Agency of Ukraine 2 (2024)	Natalia Kaplya , Tetiana Pyvovar	Law "On Mine Action in Ukraine", Some issues of forestry during the period of martial law and amendments to the Resolution, Civil protection code of Ukraine, Tax Code, Some Issues on the Establishment, Functioning and Maintenance of the Register of Territories Contaminated/Probably Contaminated by Explosive Ordnance
18	Taxes and fees	07. Legal requirements for payment of value-added taxes and/or other sales taxes are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	N/A	Natalia Kaplya , Tetiana Pyvovar	Tax Code, Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine ", List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied
19	Taxes and fees	08. Legal requirements for payment of corporate taxes are complied with, including profit taxes.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	Accounting Chamber of Ukraine (2023), Bohomaz, Lobchenko (2024), Bolokhovets 2 (2024), Kaplya et al (2023), Martyshev, Bohonos (2023), State Tax Service of Ukraine (2024), SFE "Forests of Ukraine" 6 (2024)	Natalia Kaplya , Tetiana Pyvovar	Tax Code, Procedure for monitoring the domestic consumption of unprocessed timber and control over the volume of domestic consumption of unprocessed timber, Instruction on keeping electronic wood accounting, Law "On Peculiarities of State Regulation of Business Entities", List of Products Traded Exclusively on Organised Commodity Markets, Methodological recommendations on the formation of the cost of production

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Description of legal requirements	Limitations of Sources
15	Taxes and fees	06. Legal requirements for payment of royalties, land/area taxes and fees are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	According to the Tax Code of Ukraine, taxes are not collected in the temporarily occupied territories. According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," legal entities located in the temporarily occupied territory are permitted to conduct business activities only after changing their tax address to a different territory of Ukraine. Furthermore, this article specifies that certain regulatory provisions do not apply within the temporarily occupied territory. A register of the territories where military operations are being (were) conducted or temporarily occupied by the Russian Federation is maintained, with periodic updates of the status of the territories. It is possible to obtain an information certificate on the location of a business entity in the territories from the said register.	N/A
16	Taxes and fees	07. Legal requirements for payment of value-added taxes and/or other sales taxes are complied with.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	The sale of timber is subject to VAT under the general conditions set out in the Tax Code of Ukraine. The legislation provides for electronic VAT administration. The procedure requires businesses to provide accurate data to the tax authorities before submitting a tax return. The amount of VAT charged depends on the quantity and price of the goods sold. Organisations registered as VAT payers report on VAT monthly and pay VAT at a rate of 20%. Tax control is carried out by the relevant regulatory authority (regional State Tax Service). According to Article 195.1.1 of the Tax Code of Ukraine, export operations are taxed at a zero rate, meaning the VAT liability is zero. However, such operations must be reported in the VAT returns for the period in which the customs declaration, confirming the crossing of the customs border of Ukraine, was processed. Electronic timber accounting is mandatory for all forest users and forest owners in accordance with the Procedure for Monitoring the Domestic Consumption of Unprocessed Domestic Timber and Control of Excess Domestic Consumption of Unprocessed Domestic Timber.	The Accounting Chamber (2023) report refers only to forestry enterprises of the State Forest Resources Agency and does not cover other forest users, and for the period before the reorganisation of the forestry sector. The publication by Bolokhovets (2024) refers only to the SFE "Forests of Ukraine".
17	Taxes and fees	07. Legal requirements for payment of value-added taxes and/or other sales taxes are complied with.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Due to the nature of the source type, which includes areas contaminated with explosive objects and active combat areas, all forestry activities are prohibited under applicable legislation (Law "On Mine Actions"). Exceptions are made for legislative acts governing the development and maintenance of buildings and infrastructure directly conducted by military personnel. The forestry activities can only commence after the demining and clearance of the contaminated area, which must be planned and executed by licensed organisations regulated by separate mine action legislation. In accordance with paragraph 80 of the Action Plan of Executive Authorities for the Restoration of the De-occupied Territories of Territorial Communities, a survey assessing the damage to forest areas resulting from temporary occupation should be conducted within six months from the date of cessation of such occupation. In accordance with the Resolution of the Cabinet of Ministers of Ukraine No. 740, dated June 7, 2024, titled "Some Issues on the Creation, Operation, and Maintenance of the Register of Territories Contaminated or Potentially Contaminated by Explosive Objects," a national Register is being developed with the State Emergency Service (SES) designated as its administrator. The Register will encompass all territories, regardless of ownership, impacted by hostilities and contaminated with explosive objects. As of November 28, 2024, the Register remains under development. Information regarding its activation will be published on the official SES website.	N/A
18	Taxes and fees	07. Legal requirements for payment of value-added taxes and/or other sales taxes are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	According to the Tax Code of Ukraine, taxes are not collected in the temporarily occupied territories. According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," legal entities located in the temporarily occupied territory are permitted to conduct business activities only after changing their tax address to a different territory of Ukraine. Furthermore, this article specifies that certain regulatory provisions do not apply within the temporarily occupied territory. A register of the territories where military operations are being (were) conducted or temporarily occupied by the Russian Federation is maintained, with periodic updates of the status of the territories. It is possible to obtain an information certificate on the location of a business entity in the territories from the said register.	N/A
19	Taxes and fees	08. Legal requirements for payment of corporate taxes are complied with, including profit taxes.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	Under the Tax Code of Ukraine, all business entities are required to pay income tax. Business entities operating under the simplified taxation system pay a single tax (percentage of income). A legal entity or individual entrepreneur may choose the simplified taxation system if it meets the requirements set out in the Tax Code and is registered as a single taxpayer. Methodological recommendations on the formation of the cost of products (works, services) at enterprises belonging to the sphere of management of the State Forest Resources Agency of Ukraine are used for planning, accounting and calculation of the production cost of products, works and services at forestry enterprises of Ukraine.	The Accounting Chamber (2023) report refers only to forestry enterprises of the State Forest Resources Agency and does not cover other forest users, and for the period before the reorganisation of the forestry sector. Response of the State Tax Service of Ukraine to the request (2024) - contains generalised information on tax arrears and penalties by year, without a breakdown by payment category and individual business entities. The source Kaplia N. et al. (2023) contains generalised data on detected illegal logging in Ukraine in 2022 recorded by forest users, without a breakdown by source type.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Risk threshold(s)	Short description of risk
20	Taxes and fees	08. Legal requirements for payment of corporate taxes are complied with, including profit taxes.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	08. 1 Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	The risk involves the potential sale of illegally harvested timber and tax evasion.
21	Taxes and fees	08. Legal requirements for payment of corporate taxes are complied with, including profit taxes.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	08. 1 Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	Ukrainian regulatory authorities cannot ensure compliance with tax and fee legislation in areas beyond their control.
22	Taxes and fees	09. Legal requirements for payment of trade and/or export taxes and fees are complied with.	Not applicable	Ukraine	All sources		Not applicable, as the current legislation of Ukraine does not provide for an export duty on wood products exported outside the customs territory of Ukraine.
23	Corruption and document or data falsification	10. Legal requirements related to corruption, including bribery, fraud and conflict of interest, are complied with.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	10. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;; 10. 2. Violations of identified laws are not efficiently followed up on by the relevant entities;	There is a high level of perception of corruption in the forestry sector in Ukraine, in particular, due to the weak enforcement of anti-corruption legislation.
24	Corruption and document or data falsification	10. Legal requirements related to corruption, including bribery, fraud and conflict of interest, are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	10. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements related to corruption, including bribery, fraud, and conflict of interest.
25	Corruption and document or data falsification	11. All forms of bribery and corruption are avoided.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	11. 1. Applicable legislation for the area under assessment covers the requirements under this indicator, but the risk assessment for indicator 10 confirms a designation of 'non-negligible risk';, 11. 3. Evidence indicates widespread or systematic violation of requirements covered under this indicator.	In addition to the non-negligible risk for Indicator 10, research and media reports highlight non-negligible corruption risks in the forestry sector.
26	Corruption and document or data falsification	11. All forms of bribery and corruption are avoided.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	11. 1. Applicable legislation for the area under assessment covers the requirements under this indicator, but the risk assessment for indicator 10 confirms a designation of 'non-negligible risk';	In the temporarily occupied territories of Ukraine, it is impossible to ensure that all forms of bribery and corruption are avoided.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Long description of issue/risk
20	Taxes and fees	08. Legal requirements for payment of corporate taxes are complied with, including profit taxes.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Due to the ongoing hostilities and the contamination of the territory with explosive objects, forestry operations, including logging, are either not carried out or are subject to significant restrictions. However a risk of illegal logging and sales of illegally harvested timber is possible, due to the lack of control, and consequently a risk of tax evasion.
21	Taxes and fees	08. Legal requirements for payment of corporate taxes are complied with, including profit taxes.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	Although taxes are not collected in temporarily occupied territories due to legal provisions, these areas remain outside Ukraine's jurisdiction because of the occupation by the Russian Federation and are classified as conflict zones under indicator 26. Consequently, Ukrainian regulatory authorities cannot ensure compliance with tax and fee legislation in such territories.
22	Taxes and fees	09. Legal requirements for payment of trade and/or export taxes and fees are complied with.	Not applicable	Ukraine	All sources	The indicator is not applicable, as the current legislation of Ukraine does not provide for an export duty on wood products exported outside the customs territory of Ukraine.
23	Corruption and document or data falsification	10. Legal requirements related to corruption, including bribery, fraud and conflict of interest, are complied with.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	According to Transparency International's 2023 assessment, Ukraine is among the countries with a high perception of corruption, scoring 36 points on the Corruption Perceptions Index. Compared to 2018, there has been an improvement, with the score increasing by 4 points. According to the World Bank's Worldwide Governance Indicators, Ukraine shows low performance (Government Effectiveness - 33.02 out of 100; Regulatory Quality - 40.57 out of 100; Rule of Law - 18.87 out of 100; Control of Corruption - 29.25 out of 100). Due to amendments to legislation regarding corruption prevention, progress in implementing reforms such as the e-declaration system, specialised anti-corruption infrastructure, reorganisation of the forestry sector and digitalisation there has been a positive trend in compliance. However, the risk remains non-negligible. Survey data from the National Agency on Corruption Prevention, NGOs, and media articles indicate cases of corruption in the forestry sector. This may be due to a lack of awareness of the legal requirements among officials, a lack of effective control over compliance, and conflicts of interest.
24	Corruption and document or data falsification	10. Legal requirements related to corruption, including bribery, fraud and conflict of interest, are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements related to corruption, including bribery, fraud, and conflict of interest. Ukrainian regulatory authorities are unable to monitor or enforce anti-corruption measures, resulting in a non-negligible risk for this indicator.
25	Corruption and document or data falsification	11. All forms of bribery and corruption are avoided.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	The risk for Indicator 10 has been assessed as non-negligible. Despite anti-corruption legislation, forestry sector reforms, and the adoption of digital tools, corruption remains an issue in Ukraine's forestry sector. Non-governmental organisation studies and literature highlight persistent high corruption risks. Between 2021 and 2024, according to court registers and media reports, law enforcement agencies announced several corruption-related charges against officials in permanent forest users and forestry management bodies. Corruption may arise during management activity planning (e.g., assigning logging types other than final felling), logging operations (e.g., cutting area allocation and valuation), raw wood acceptance and sales, or during wood product exports. Contributing factors include conflicts of interest, inadequate oversight, and socio-economic challenges, such as low wages and resource constraints.
26	Corruption and document or data falsification	11. All forms of bribery and corruption are avoided.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	In the temporarily occupied territories of Ukraine, it is impossible to ensure that all forms of bribery and corruption are avoided. Ukrainian regulatory authorities lack the ability to monitor or enforce compliance in these areas, resulting in a non-negligible risk for this indicator.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	References	Experts	Legislation
20	Taxes and fees	08. Legal requirements for payment of corporate taxes are complied with, including profit taxes.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Zibtsev et al. (2022), State Forest Resources Agency of Ukraine 2 (2024)	Natalia Kaplya , Tetiana Pyvovar	Law "On Mine Action in Ukraine", Some issues of forestry during the period of martial law and amendments to the Resolution, Civil protection code of Ukraine, Tax Code, Some Issues on the Establishment, Functioning and Maintenance of the Register of Territories Contaminated/Probably Contaminated by Explosive Ordnance
21	Taxes and fees	08. Legal requirements for payment of corporate taxes are complied with, including profit taxes.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	N/A	Natalia Kaplya , Tetiana Pyvovar	Tax Code, Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine ", List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied
22	Taxes and fees	09. Legal requirements for payment of trade and/or export taxes and fees are complied with.	Not applicable	Ukraine	All sources	State Customs Service of Ukraine 3 (2024)	Natalia Kaplya , Tetiana Pyvovar	Customs Code of Ukraine
23	Corruption and document or data falsification	10. Legal requirements related to corruption, including bribery, fraud and conflict of interest, are complied with.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	National Agency on Corruption Prevention (2023), Transparency international (2023) , UNN 1 (2024), European Commission (2023), State Register of Court Decisions (n/a), Martyshev, Bohonos (2023), National Agency on Corruption Prevention (2024), World Bank (2023), SFE "Forests of Ukraine" 2 (2023), Tartachnyi (2021)	Natalia Kaplya , Oleh Storchous, Tetiana Pyvovar	Law "On Prevention of Corruption", Law "On the Principles of State Anti-Corruption Policy for 2021-2025", State Anti-Corruption Programme for 2023-2025, Criminal Code of Ukraine
24	Corruption and document or data falsification	10. Legal requirements related to corruption, including bribery, fraud and conflict of interest, are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	N/A	Oleh Storchous, Tetiana Pyvovar	Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine ", List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied
25	Corruption and document or data falsification	11. All forms of bribery and corruption are avoided.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	Bohomaz, Lobchenko (2024), UNN 1 (2024), State Register of Court Decisions (n/a), Konkurent (2023) , Semeniuk (2022) , Hrynyk et al. (2023), National Agency on Corruption Prevention (2024), SFE "Forests of Ukraine" 2 (2023), Tartachnyi (2021) , State Register of Court Decisions (2023), Security Service Of Ukraine (2022), State Customs Service of Ukraine 2 (2024)	Natalia Kaplya , Oleh Storchous, Tetiana Pyvovar	Law "On Prevention of Corruption", Law "On the Principles of State Anti-Corruption Policy for 2021-2025", State Anti-Corruption Programme for 2023-2025, Regulations on the Unified State Register of Persons Who Committed Corruption, Criminal Code of Ukraine, Anti-corruption programme of the SFRAU , Anti-Corruption Programme of the SFE "Forests of Ukraine"
26	Corruption and document or data falsification	11. All forms of bribery and corruption are avoided.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	N/A	Oleh Storchous, Tetiana Pyvovar	Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine ", List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Description of legal requirements	Limitations of Sources
20	Taxes and fees	08. Legal requirements for payment of corporate taxes are complied with, including profit taxes.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Due to the nature of the source type, which includes areas contaminated with explosive objects and active combat areas, all forestry activities are prohibited under applicable legislation (Law "On Mine Actions"). The forestry activities can only commence after the demining and clearance of the contaminated area, which must be planned and executed by licensed organisations regulated by separate mine action legislation. In accordance with paragraph 80 of the Action Plan of Executive Authorities for the Restoration of the De-occupied Territories of Territorial Communities, a survey assessing the damage to forest areas resulting from temporary occupation should be conducted within six months from the date of cessation of such occupation. In accordance with the Resolution of the Cabinet of Ministers of Ukraine No. 740, dated June 7, 2024, titled "Some Issues on the Creation, Operation, and Maintenance of the Register of Territories Contaminated or Potentially Contaminated by Explosive Objects," a national Register is being developed with the State Emergency Service (SES) designated as its administrator. The Register will encompass all territories, regardless of ownership, impacted by hostilities and contaminated with explosive objects. As of November 28, 2024, the Register remains under development. Information regarding its activation will be published on the official SES website.	N/A
21	Taxes and fees	08. Legal requirements for payment of corporate taxes are complied with, including profit taxes.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	According to the Tax Code of Ukraine, taxes are not collected in the temporarily occupied territories. According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," legal entities located in the temporarily occupied territory are permitted to conduct business activities only after changing their tax address to a different territory of Ukraine. Furthermore, this article specifies that certain regulatory provisions do not apply within the temporarily occupied territory. A register of the territories where military operations are being (were) conducted or temporarily occupied by the Russian Federation is maintained, with periodic updates of the status of the territories. It is possible to obtain an information certificate on the location of a business entity in the territories from the said register.	N/A
22	Taxes and fees	09. Legal requirements for payment of trade and/or export taxes and fees are complied with.	Not applicable	Ukraine	All sources	The export duty is charged and paid in accordance with Article 273, part seven of Article 280, and part four of Article 286 of the Customs Code of Ukraine (CCU). The rates of export duty on Ukrainian goods exported outside the customs territory of Ukraine are established by separate laws. However, the current legislation of Ukraine does not provide for an export duty on wood products exported outside the customs territory of Ukraine.	N/A
23	Corruption and document or data falsification	10. Legal requirements related to corruption, including bribery, fraud and conflict of interest, are complied with.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	Ukraine has established anti-corruption legislation: The Laws of Ukraine include 'On Prevention of Corruption', and 'On the Principles of State Anti-Corruption Policy for 2021-2025'. The Law of Ukraine 'On Prevention of Corruption' regulates the identification, prevention and elimination of corruption risks, defines the concepts of corruption, conflict of interest, and undue advantage, as well as the obligations of employees and officials to declare property and avoid conflicts of interest. The Law of Ukraine 'On the Principles of State Anti-Corruption Policy for 2021-2025' approves the Anti-Corruption Strategy. The Criminal Code of Ukraine and the Code of Ukraine on Administrative Offences contain articles that provide for liability for corruption or corruption-related offences and apply to both public officials and the private sector.	The source National Agency on Corruption Prevention (2023) contains generalised results of a survey on the level of corruption, including in forestry, but without detailing the results by category of forest users and without specifying the reasons.
24	Corruption and document or data falsification	10. Legal requirements related to corruption, including bribery, fraud and conflict of interest, are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," legal entities located in the temporarily occupied territory are permitted to conduct business activities only after changing their tax address to a different territory of Ukraine. Furthermore, this article specifies that certain regulatory provisions do not apply within the temporarily occupied territory. A register of the territories where military operations are being (were) conducted or temporarily occupied by the Russian Federation is maintained, with periodic updates of the status of the territories. It is possible to obtain an information certificate on the location of a business entity in the territories from the said register.	N/A
25	Corruption and document or data falsification	11. All forms of bribery and corruption are avoided.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	Ukraine has established anti-corruption legislation: the Law of Ukraine "on Prevention of Corruption" and the Law of Ukraine "On the Principles of State Anti-Corruption Policy for 2021-2025". The Law of Ukraine "On Prevention of Corruption" defines the main principles and tools for preventing corruption. The Criminal Code of Ukraine and the Code of Ukraine on Administrative Offences contain provisions on liability for corruption and corruption-related offences. These provisions apply to both public officials and private sector representatives. In particular, the Criminal Code of Ukraine includes Articles 191, 210, 354, 364, 368, 368-2, 369, 369-2 and 410, and the Code of Administrative Offences includes Articles 172-4 to 172-9. The NACP maintains the Unified State Register of Persons Who Committed Corruption or Corruption-Related Offences, which contains information on all individuals and legal entities that have committed corruption offences https://corruptinfo.nazk.gov.ua/. The Anti-Corruption Programme of the State Forest Resources Agency for 2024-2026 has been approved, which defines specific steps to prevent violations of the law by employees of the SFRAU, its territorial bodies, enterprises, institutions and subordinate organisations, and to revise regulations.	Most sources refer to forest users subordinated to the State Forest Resources Agency.
26	Corruption and document or data falsification	11. All forms of bribery and corruption are avoided.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," legal entities located in the temporarily occupied territory are permitted to conduct business activities only after changing their tax address to a different territory of Ukraine. Furthermore, this article specifies that certain regulatory provisions do not apply within the temporarily occupied territory. A register of the territories where military operations are being (were) conducted or temporarily occupied by the Russian Federation is maintained, with periodic updates of the status of the territories. It is possible to obtain an information certificate on the location of a business entity in the territories from the said register.	N/A

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Risk threshold(s)	Short description of risk
27	Corruption and document or data falsification	12. Data and document falsification do not occur.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	12. 1. Applicable legislation for the area under assessment covers the requirements under this indicator, but the risk assessment for indicator 10 confirms a designation of 'non-negligible risk';, 12. 3. Evidence indicates widespread or systematic violation of requirements covered under this indicator.	In addition to the non-negligible risk for indicator 10, there is a risk of unlawful designation of sanitary logging and other types of logging for commercial purposes.
28	Corruption and document or data falsification	12. Data and document falsification do not occur.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	12. 1. Applicable legislation for the area under assessment covers the requirements under this indicator, but the risk assessment for indicator 10 confirms a designation of 'non-negligible risk';	In the temporarily occupied territories of Ukraine, it is impossible to ensure that data and document falsification does not occur.
29	Management activities and environmental protection	13. Legal requirements for management activities and related operational requirements are complied with.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	13. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;, 13. 2. Violations of identified laws are not efficiently followed up on by the relevant entities;	A non-negligible risk has been identified due to possible violations of regulations on sustainable forest management and insufficient control. Since 2017, as the legal framework for the country's European integration has improved, there has been a positive trend in compliance, but the risk remains non-negligible.
30	Management activities and environmental protection	13. Legal requirements for management activities and related operational requirements are complied with.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	13. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;, 13. 2. Violations of identified laws are not efficiently followed up on by the relevant entities;	There is a non-negligible risk of non-compliance with legal requirements concerning the management of forest area(s) contaminated with explosive objects, primarily due to the adverse effects of ongoing military activities.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Long description of issue/risk
27	Corruption and document or data falsification	12. Data and document falsification do not occur.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	The risk for indicator 10 has been assessed as non-negligible. Moreover, research by non-governmental organisations reports on cases of unlawful designation of sanitary logging in healthy forests, downgrading the technical categories of trees, and reducing the volume of timber harvested to create unaccounted surpluses. Other types of logging (sanitary logging and logging of sparse forests) also can be designated with violations, indicating document forgery. Illegally harvested timber may enter local sawmills without proper documentation through schemes involving fraudulent waybills for other deliveries, thereby avoiding accounting and cash operations.
28	Corruption and document or data falsification	12. Data and document falsification do not occur.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	In the temporarily occupied territories of Ukraine, it is impossible to ensure that data and document falsification does not occur. Ukrainian regulatory authorities are unable to monitor or enforce compliance in these areas, leading to a non-negligible risk for this indicator.
29	Management activities and environmental protection	13. Legal requirements for management activities and related operational requirements are complied with.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	A non-negligible risk under this indicator is evidenced by the cases of foresters' negligence in relation to undetected illegal logging, as recorded in the State Register of Court Decisions. Other violations related to forest management have also been confirmed. According to information from open sources, the main violations are severe damage to trees during logging; leaving waste and woody residuals in logging areas; allocation of healthy trees for logging instead of diseased and infected trees; skidding by watercourses in mountainous areas; exceeding the area allowed for logging, etc. The issue of law violations is widespread among forest users. For instance, the Government Contact Center's website regularly publishes reports on violations within protected forest areas and among other forest users. Additionally, the official website of the State Enterprise "Forests of Ukraine" provides information on detected law breaches in its subordinate branches (previously independent state forest enterprises). Furthermore, the Inspection Portal previously hosted reports on planned and unscheduled state supervision of permanent forest users, though access has been restricted since 2024 due to the ongoing war. Sources of information also point to the impossibility of identifying all violations during a field inspection and the ineffectiveness of the authorities' response and control. In particular, in accordance with the Resolution of the Cabinet of Ministers of Ukraine No. 303 dated 13.03.2022, due to the martial law, state supervision (control) and state market supervision measures were suspended, and, if necessary, planned and unscheduled state supervision (control) measures to ensure compliance with legal requirements by forestry entities are carried out under a separate procedure that requires the permission of the governing body. This had a significant impact on ensuring compliance with forestry legislation during the war. It is important to note that during field inspections, it is not always possible to identify all legislative violations, and some may be technically or financially unfeasible to address in specific conditions. Additionally, the level of professional training among forestry employees may result in incomplete understanding or misinterpretation of legislative acts and their proper implementation. Since 2017, with the improvement of the legislative framework on the country's European integration path, a positive trend in compliance with the requirements of the law in forestry activities has been identified, which indicates progress despite the existing problems in law enforcement and compliance.
30	Management activities and environmental protection	13. Legal requirements for management activities and related operational requirements are complied with.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	The management of forest area(s) contaminated with explosive objects necessitates consideration of specific legislative acts that primarily address occupational safety and health conditions for employees, as well as the organisation of processes for identifying, restricting, and clearing such areas (e.g., demining). A distinct procedure is required to facilitate management and implement monitoring, protection, and remote execution of certain permissible activities. This procedure must be carefully planned and executed by individual forest users/owners. Given the ongoing hostilities and the presence of explosive objects, full forestry activities should not be planned or conducted in these regions. Furthermore, in forests contaminated with explosive objects located near or directly along the line of military contact, continuous shelling poses significant risks to the health and safety of forestry workers, rendering any forestry operations impossible and prohibited. The only exception pertains to timber harvesting for defence purposes, organised and executed directly by military personnel. A survey to assess the degree of damage to the forest should be conducted within six months following the cessation of temporary occupation. Forestry operations in areas potentially contaminated with explosives may only proceed after obtaining a demining certificate; however, adherence to these legal requirements may be challenging due to current legal restrictions that hinder effective oversight.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	References	Experts	Legislation
27	Corruption and document or data falsification	12. Data and document falsification do not occur.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	Bohomaz, Lobchenko (2024), State Register of Court Decisions (n/a), State Bureau of investigation 1 (2024), Hrynyk et al. (2023), Mudra (2024), State Bureau of investigation 2 (2024), State Register of Court Decisions (2023), State Register of Court Decisions 2 (2024)	Oleh Storchous, Natalia Kaplya , Tetiana Pyvovar	Law "On Prevention of Corruption", Law "On the Principles of State Anti-Corruption Policy for 2021-2025", State Anti-Corruption Programme for 2023-2025, Regulations on the Unified State Register of Persons Who Committed Corruption, Criminal Code of Ukraine
28	Corruption and document or data falsification	12. Data and document falsification do not occur.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	N/A	Oleh Storchous, Tetiana Pyvovar	Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine ", List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied
29	Management activities and environmental protection	13. Legal requirements for management activities and related operational requirements are complied with.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	Danube-Carpathian Programme (2021), State Register of Court Decisions 1 (2021), State Register of Court Decisions 1 (2024), ForestCom (2023), Government Contact Centre (2021), Maliovanyi (2021), State Forest Resources Agency of Ukraine 4 (2024), SFE "Forests of Ukraine" 6 (2024), SFE "Forests of Ukraine" 7 (2024)	Vitaliy Storozhuk, Lubov Polyakova, Ihor Skolskyi, Volodymyr Korzhov, Dmytro Karabchuk	Forest Code, Land Code, Criminal Code of Ukraine, Code on Administrative Offences, Law "On environmental protection", Law "On Nature Reserve Fund", Sanitary rules in the forests of Ukraine, Law "On Land Protection", Law "On state control over the use and protection of land", Rules for forest reproduction, Procedure for division of forests into categories and allocation of specially protected forest areas, Rules for final felling, Rules for final felling in the mountain forests of the Carpathians, Procedure for special use of forest resources, Procedure for forest management planning, Procedure for Establishing Protected Areas for the Conservation of Biodiversity in Forests and the Procedure for Establishing Protected Areas for the Conservation of Species in the Red Data Book of Ukraine, Procedure for maintaining the state forest cadastre and forest accounting, On termination of state supervision (control) and state market supervision measures under martial law, Law "On Environmental Impact Assessment", Rules for improving the quality composition of forests, Procedure for the Harvesting of Secondary Forest Materials and the Use of Non-Timber Forest Resources in the Forests of Ukraine
30	Management activities and environmental protection	13. Legal requirements for management activities and related operational requirements are complied with.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	State Forest Resources Agency of Ukraine 3 (2023), State Forest Resources Agency of Ukraine 2 (2024), Zibtsev et al. (2022), Vasyluk (2022)	Volodymyr Korzhov, Lubov Polyakova, Ihor Skolskyi	Law "On Mine Action in Ukraine", Some issues of forestry during the period of martial law and amendments to the Resolution, Civil protection code of Ukraine, On Approval of the Action Plan of Executive Authorities for the Restoration of the De-occupied Territories of Territorial Communities, Minimum requirements for safety and health at work of forestry employees and during work with green plantations, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied, Some Issues on the Establishment, Functioning and Maintenance of the Register of Territories Contaminated/Probably Contaminated by Explosive Ordnance

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Description of legal requirements	Limitations of Sources
27	Corruption and document or data falsification	12. Data and document falsification do not occur.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	The Criminal Code of Ukraine establishes liability for forgery of documents (Article 358) and forgery in office (Article 366). Articles 368-368-4 of the Criminal Code of Ukraine regulate liability for accepting or providing an unlawful benefit. The Anti-Corruption Program of the State Agency of Forest Resources for 2021-2023 was approved, defining specific steps to prevent violations of the law by employees of the State Agency of Forest Resources (SAFR), its territorial bodies, enterprises, institutions, and subordinate organisations, as well as to revise regulations.	N/A
28	Corruption and document or data falsification	12. Data and document falsification do not occur.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," legal entities located in the temporarily occupied territory are permitted to conduct business activities only after changing their tax address to a different territory of Ukraine. Furthermore, this article specifies that certain regulatory provisions do not apply within the temporarily occupied territory. A register of the territories where military operations are being (were) conducted or temporarily occupied by the Russian Federation is maintained, with periodic updates of the status of the territories. It is possible to obtain an information certificate on the location of a business entity in the territories from the said register.	N/A
29	Management activities and environmental protection	13. Legal requirements for management activities and related operational requirements are complied with.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	The Ukrainian forestry legislation clearly outlines the authority of each executive body and establishes practical norms and operational requirements for all aspects of forestry and environmental protection activities. Amendments and additions to the legislation are generally made in a consistent manner, in conjunction with updates to related regulatory frameworks. Liability for violations in the field of forest resource use is stipulated by Article 105 of the Forest Code of Ukraine. This article also specifies the types of violations that carry legal consequences. Additionally, Articles 65-77 of the Code of Ukraine on Administrative Offenses outline specific offences related to forest resource use. Article 246 of the Criminal Code of Ukraine defines the penalties for illegal felling of trees and shrubs in forests, protective plantations, and other forested areas, particularly when such actions result in significant damage. The article also applies to violations occurring in nature reserves, on the territories of the nature reserve fund, or in other specially protected forests. In accordance with Resolution No. 303 of the Cabinet of Ministers of Ukraine "On termination of state supervision (control) and state market supervision measures under martial law", effective from March 13, 2022, scheduled and unscheduled measures of state supervision (control) over forestry entities' compliance with environmental legislation have been suspended due to martial law. This suspension applies to inspections related to environmental protection, sustainable resource use, and forest regeneration, with exceptions requiring a special procedure and authorization from the governing body.	The website of the Government Contact Centre provides information on violations in the forests of protected areas and other forest users, while the official website of the SFE "Forests of Ukraine", lists violations of the law in its subordinate branches (formerly state forestry enterprises). The public report of the State Forest Resources Agency provides basic information on the forests under its jurisdiction.
30	Management activities and environmental protection	13. Legal requirements for management activities and related operational requirements are complied with.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Due to the nature of the source type, which includes areas contaminated with explosive objects and active combat areas, all forestry activities are prohibited under applicable legislation. Forestry activities can only commence after the demining and clearance of the contaminated area, which must be planned and executed by licensed organisations regulated by separate mine action legislation. In forest areas potentially contaminated with explosive objects, activities related to the development and maintenance of buildings and infrastructure, as well as efforts to comply with legal requirements for the protection of environmental values, are permitted only after obtaining a demining certificate. According to the provisions of the Law of Ukraine "On Environmental Impact Assessment", planned activities aimed solely at ensuring state defence, addressing the consequences of emergencies, or managing situations related to the anti-terrorist operation are exempt from environmental impact assessments, provided they meet the criteria approved by the Cabinet of Ministers of Ukraine. This exemption extends to restoration work intended to mitigate the effects of armed aggression and hostilities during martial law, and in the reconstruction phase following the cessation of hostilities. In accordance with paragraph 80 of the Action Plan of Executive Authorities for the Restoration of the De-occupied Territories of Territorial Communities, a survey assessing the damage to forest areas resulting from temporary occupation should be conducted within six months from the date of cessation of such occupation. In accordance with the Resolution of the Cabinet of Ministers of Ukraine No. 740, dated June 7, 2024, titled "Some Issues on the Creation, Operation, and Maintenance of the Register of Territories Contaminated or Potentially Contaminated by Explosive Objects," a national Register is being developed with the State Emergency Service (SES) designated as its administrator. The Register will encompass all territories, regardless of ownership, impacted by hostilities and contaminated with explosive objects. As of November 28, 2024, the Register remains under development. Information regarding its activation will be published on the official SES website.	N/A

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Risk threshold(s)	Short description of risk
31	Management activities and environmental protection	13. Legal requirements for management activities and related operational requirements are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	13. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;; 13. 2. Violations of identified laws are not efficiently followed up on by the relevant entities;; 13. 3. Violations of identified laws are not followed up by preventive actions taken by the relevant entities.	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements for management activities and related operational requirements.
32	Management activities and environmental protection	14. Development and maintenance of infrastructure associated with management activities comply with applicable codes and legal requirements for the protection of environmental values.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	14. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	Instances of illegal development have been observed on forestry-designated lands, and a risk of insufficient environmental impact assessments in the planning of timber transportation networks and the development of industrial facilities within forest areas has been identified.
33	Management activities and environmental protection	14. Development and maintenance of infrastructure associated with management activities comply with applicable codes and legal requirements for the protection of environmental values.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	14. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;; 14. 2. Violations of identified laws are not efficiently followed up on by the relevant entities;; 14. 3. Violations of identified laws are not followed up by preventive actions taken by the relevant entities.	The risk is non-negligible due to the prohibition of infrastructure development in contaminated areas, with environmental protection requirements only being met after demining, while ongoing hostilities hinder compliance and oversight.
34	Management activities and environmental protection	14. Development and maintenance of infrastructure associated with management activities comply with applicable codes and legal requirements for the protection of environmental values.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	14. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;; 14. 2. Violations of identified laws are not efficiently followed up on by the relevant entities;; 14. 3. Violations of identified laws are not followed up by preventive actions taken by the relevant entities.	In the temporarily occupied territories of Ukraine, compliance with legal requirements and applicable codes for the development and maintenance of infrastructure associated with management activities cannot be guaranteed.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Long description of issue/risk
31	Management activities and environmental protection	13. Legal requirements for management activities and related operational requirements are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements for management activities and related operational requirements. Ukrainian regulatory authorities are unable to monitor or enforce these requirements, resulting in a non-negligible risk for this indicator. Information sources indicate the presence of illegal forestry activities in the temporarily occupied territory. According to current legislation, legal entities located in these areas are permitted to conduct business if their tax address is within a region controlled by the Ukrainian government. Consequently, the existing national legal norms are not applicable in the temporarily occupied territory. Furthermore, ongoing hostilities are having a significant negative impact on forest ecosystems, as corroborated by the available literature.
32	Management activities and environmental protection	14. Development and maintenance of infrastructure associated with management activities comply with applicable codes and legal requirements for the protection of environmental values.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	Despite existing legislation aimed at protecting environmental values during the development and maintenance of infrastructure in forest areas, the requirements of this legislation are not always fully implemented. The development and maintenance of infrastructure in these regions pose several non-negligible risks to environmental values. Specifically, instances of illegal development on forestry-designated lands or their unlawful transfer to private individuals violate legal requirements intended to protect these values. Moreover, the construction of forest roads often inadequately considers environmental impacts, threatening biodiversity and the resilience of ecosystems. While there is a tendency to employ landscape design strategies for forest roads to mitigate environmental impacts, the effectiveness of such measures remains uncertain. Additionally, industrial facilities may be constructed on forest lands without conducting the requisite environmental impact assessments, potentially leading to significant negative anthropogenic effects. The literature substantiates these issues, indicating a non-negligible risk associated with compliance with applicable legislation on environmental protection. Furthermore, current legal restrictions hinder effective oversight. According to the Cabinet of Ministers of Ukraine Resolution No. 303 dated March 13, 2022, state control measures have been suspended due to martial law, with inspections in the forestry sector now conducted under a special procedure requiring permission from the governing body. Field inspections do not always reveal all violations, and the implementation of certain regulations may be constrained by technical or financial limitations. Additionally, the level of training among forestry employees may contribute to a lack of understanding or misinterpretation of the legislation.
33	Management activities and environmental protection	14. Development and maintenance of infrastructure associated with management activities comply with applicable codes and legal requirements for the protection of environmental values.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Due to the nature of the source type, which includes areas contaminated with explosive objects and active combat areas, all forestry activities –including those related to the development and maintenance of buildings and infrastructure – are prohibited under applicable legislation. Exceptions are made for legislative acts governing the development and maintenance of buildings and infrastructure directly conducted by military personnel. The development and maintenance of buildings, infrastructure and other associated activity can only commence after the demining and clearance of the contaminated area, which must be planned and executed by licensed organisations regulated by separate mine action legislation. Ongoing shelling in these territories results in the destruction of existing buildings and infrastructure. Official surveys assessing the degree of damage to forest areas should be conducted within six months following the cessation of temporary occupation. In forest areas potentially contaminated by explosive objects, activities related to the development and maintenance of buildings and infrastructure, as well as efforts to comply with legal requirements for the protection of environmental values, are permitted only after obtaining a demining certificate. However, current legal restrictions hinder effective oversight and control.
34	Management activities and environmental protection	14. Development and maintenance of infrastructure associated with management activities comply with applicable codes and legal requirements for the protection of environmental values.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	In the temporarily occupied territories of Ukraine, compliance with legal requirements and applicable codes for the development and maintenance of infrastructure associated with management activities cannot be guaranteed. Ukrainian regulatory authorities are unable to monitor or enforce these requirements, posing a non-negligible risk to the protection of environmental values. There is a lack of information regarding forestry activities in these areas. The available information suggests that active hostilities have led to the destruction or misuse of buildings and forest infrastructure. Additionally, the construction of fortifications has caused further damage to infrastructure and forest ecosystems. Literature sources corroborate these concerns, highlighting the destruction of infrastructure and environmental damage associated with the construction of facilities in the temporarily occupied territory of the Autonomous Republic of Crimea.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	References	Experts	Legislation
31	Management activities and environmental protection	13. Legal requirements for management activities and related operational requirements are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	Bolokhovets 1 (2024), Glavkom (2023), Melnyk (2024), nv.ua (2024), Forbes Ukraine (2023)	Volodymyr Korzhov, Lubov Polyakova, Ihor Skolskyi	Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine ", List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied
32	Management activities and environmental protection	14. Development and maintenance of infrastructure associated with management activities comply with applicable codes and legal requirements for the protection of environmental values.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	SFE "Forests Of Ukraine" 1 (2024), SFE "Forests Of Ukraine" 3 (2024), Intent (2023), Ivano-Frankivsk State Design and Technology Institute of the Ministry of Industry of Ukraine, & Ukrainian State Forestry University (1994), Korzhov 1 (2021), Mistosumy.com (2024), Mudra (2023), Simonov (2024), SFE "Forests of Ukraine" 1 (2024), Supreme Court (2021), UNGC (2023), Uwecworkgroup 1 (2024), Varosh (2023)	Volodymyr Korzhov, Lubov Polyakova, Ihor Skolskyi, Dmytro Karabchuk	Land Code, Forest Code, Law "On Land Management", Law "On Amendments on Environmental Activities and Civil Protection for the Period of Martial Law and in the Reconstruction Period", Law "On state control over the use and protection of land", Law "On Environmental Impact Assessment", Law "On environmental protection", Methodological Recommendations for Post-Project Monitoring, Law "On regulation of urban development", Law "On the fundamentals of urban development", Law "On architectural activity", DSTU 9216:2023 Automobile roads. Biopassages. Design requirements, Law "On the permitting system in the field of economic activity", VSN 7-82 Instructions for the design of forestry roads, Law "On Strategic Environmental Assessment", Technical Regulations for Construction Products
33	Management activities and environmental protection	14. Development and maintenance of infrastructure associated with management activities comply with applicable codes and legal requirements for the protection of environmental values.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Poliakova, Abruscato (2023), Zibtsev et al. (2022), Society of Foresters of Ukraine 2 (2022), State Forest Resources Agency of Ukraine 2 (2024), Vasyliuk (2022)	Volodymyr Korzhov, Lubov Polyakova, Ihor Skolskyi	Law "On Mine Action in Ukraine", Some issues of forestry during the period of martial law and amendments to the Resolution, Civil protection code of Ukraine, On Approval of the Action Plan of Executive Authorities for the Restoration of the De-occupied Territories of Territorial Communities, Minimum requirements for safety and health at work of forestry employees and during work with green plantations, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied, Some Issues on the Establishment, Functioning and Maintenance of the Register of Territories Contaminated/Probably Contaminated by Explosive Ordnance
34	Management activities and environmental protection	14. Development and maintenance of infrastructure associated with management activities comply with applicable codes and legal requirements for the protection of environmental values.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	Poliakova, Abruscato (2023)	Volodymyr Korzhov, Lubov Polyakova, Ihor Skolskyi	Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine ", List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Description of legal requirements	Limitations of Sources
31	Management activities and environmental protection	13. Legal requirements for management activities and related operational requirements are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," legal entities located in the temporarily occupied territory are permitted to conduct business activities only after changing their tax address to a different territory of Ukraine. Furthermore, this article specifies that certain regulatory provisions do not apply within the temporarily occupied territory. A register of the territories where military operations are being (were) conducted or temporarily occupied by the Russian Federation is maintained, with periodic updates of the status of the territories. It is possible to obtain an information certificate on the location of a business entity in the territories from the said register.	Sources of information determine the nature of the violations detected in the temporarily occupied territories, including creemtni, but there is no reliable situation in the forestry sector
32	Management activities and environmental protection	14. Development and maintenance of infrastructure associated with management activities comply with applicable codes and legal requirements for the protection of environmental values.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	The standards used to govern the construction of forest roads are predominantly outdated. The primary conditions for these constructions include ensuring the safety of timber transport at designated speeds, maintaining the strength and reliability of road structures, and facilitating the rapid drainage of surface water from the roadway or its passage through designated structures. A national regulatory document addressing the construction of forest roads is presently under development. The Law on Land Management outlines requirements for executing land management projects pertaining to the allocation of land plots. However, the forestry sector lacks a comprehensive system of industry-specific regulations for the construction, acceptance, and maintenance of buildings. Article 17 of the Forest Code of Ukraine grants exclusive rights to permanent forest users/owners to construct buildings on entrusted lands. However, there are no distinct legal requirements governing the maintenance of these structures specifically for forestry. In contrast, Article 51 of the Law of Ukraine "On Environmental Protection" establishes environmental requirements for the location, design, construction, reconstruction, commissioning, and operation of enterprises, structures, and other facilities. According to the provisions of the Environmental Impact Assessment (EIA) Law, planned activities aimed solely at ensuring state defence, addressing the consequences of emergencies, or managing situations related to the anti-terrorist operation are exempt from environmental impact assessments, provided they meet the criteria approved by the Cabinet of Ministers of Ukraine. This exemption extends to restoration work intended to mitigate the effects of armed aggression and hostilities during martial law, as well as in the reconstruction phase following the cessation of hostilities. Additionally, in alignment with Articles 9 and 13 of the EIA Law and Article 1 of the Law of Ukraine "On the Permitting System in the Field of Economic Activity," Clause 6 of the EIA conclusion must detail a comprehensive procedure, timeline, and requirements for post-project monitoring (PPM).	The environmental sources point out possible and actual abuses in the construction of forest roads and industrial facilities and provide facts of court decisions on illegal/unauthorised construction. The SFE "Forests of Ukraine" provides information on the construction of recreational facilities in forests.
33	Management activities and environmental protection	14. Development and maintenance of infrastructure associated with management activities comply with applicable codes and legal requirements for the protection of environmental values.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Due to the nature of the source type, which includes areas contaminated with explosive objects and active combat areas, all forestry activities –including those related to the development and maintenance of buildings and infrastructure – are prohibited under applicable legislation. Exceptions are made for legislative acts governing the development and maintenance of buildings and infrastructure directly conducted by military personnel. The maintenance of buildings, infrastructure and other associated activities can only commence after the demining and clearance of the contaminated area, which must be planned and executed by licensed organisations regulated by separate mine action legislation. In forest areas potentially contaminated with explosive objects, activities related to the development and maintenance of buildings and infrastructure, as well as efforts to comply with legal requirements for the protection of environmental values, are permitted only after obtaining a demining certificate. However, current legal restrictions hinder effective oversight and control. According to the provisions of the Law of Ukraine "On Environmental Impact Assessment", planned activities aimed solely at ensuring state defence, addressing the consequences of emergencies, or managing situations related to the anti-terrorist operation are exempt from environmental impact assessments, provided they meet the criteria approved by the Cabinet of Ministers of Ukraine. This exemption extends to restoration work intended to mitigate the effects of armed aggression and hostilities during martial law, and in the reconstruction phase following the cessation of hostilities. In accordance with paragraph 80 of the Action Plan of Executive Authorities for the Restoration of the De-occupied Territories of Territorial Communities, a survey assessing the damage to forest areas resulting from temporary occupation should be conducted within six months from the date of cessation of such occupation. In accordance with the Resolution of the Cabinet of Ministers of Ukraine No. 740, dated June 7, 2024, titled "Some Issues on the Creation, Operation, and Maintenance of the Register of Territories Contaminated or Potentially Contaminated by Explosive Objects," a national Register is being developed with the State Emergency Service (SES) designated as its administrator. The Register will encompass all territories, regardless of ownership, impacted by hostilities and contaminated with explosive objects. As of November 28, 2024, the Register remains under development. Information regarding its activation will be published on the official SES website.	N/A
34	Management activities and environmental protection	14. Development and maintenance of infrastructure associated with management activities comply with applicable codes and legal requirements for the protection of environmental values.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," legal entities located in the temporarily occupied territory are permitted to conduct business activities only after changing their tax address to a different territory of Ukraine. Furthermore, this article specifies that certain regulatory provisions do not apply within the temporarily occupied territory. A register of the territories where military operations are being (were) conducted or temporarily occupied by the Russian Federation is maintained, with periodic updates of the status of the territories. It is possible to obtain an information certificate on the location of a business entity in the territories from the said register.	N/A

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Risk threshold(s)	Short description of risk
35	Management activities and environmental protection	15. Development and maintenance of infrastructure associated with management activities is done in a way that minimises adverse impacts on environmental values.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	15. 1. Applicable legislation for the area under assessment covers the requirements under this indicator, but the risk assessment for indicator 14 confirms a designation of 'non-negligible risk';, 15. 3. Evidence indicates widespread or systematic violation of requirements covered under this indicator.	Misuse of forest land and unauthorised industrial development pose non-negligible risks to forest ecosystems. In addition, breaches of environmental regulations in the construction of timber transport networks and logging infrastructure pose a threat to the hydrological regime, with potentially negative ecological consequences.
36	Management activities and environmental protection	15. Development and maintenance of infrastructure associated with management activities is done in a way that minimises adverse impacts on environmental values.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	15. 1. Applicable legislation for the area under assessment covers the requirements under this indicator, but the risk assessment for indicator 14 confirms a designation of 'non-negligible risk';, 15. 3. Evidence indicates widespread or systematic violation of requirements covered under this indicator.	Given the ongoing hostilities and contamination with explosive objects, no forestry activities are carried out in these areas, and it is not possible to monitor compliance with the current legislation on environmental values.
37	Management activities and environmental protection	15. Development and maintenance of infrastructure associated with management activities is done in a way that minimises adverse impacts on environmental values.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	15. 1. Applicable legislation for the area under assessment covers the requirements under this indicator, but the risk assessment for indicator 14 confirms a designation of 'non-negligible risk';, 15. 3. Evidence indicates widespread or systematic violation of requirements covered under this indicator.	In the temporarily occupied territories of Ukraine, it is impossible to guarantee that the development and maintenance of infrastructure associated with management activities is conducted in a way that minimises adverse impacts on environmental values.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Long description of issue/risk
35	Management activities and environmental protection	15. Development and maintenance of infrastructure associated with management activities is done in a way that minimises adverse impacts on environmental values.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	The development and maintenance of infrastructure in forestry-designated lands are frequently associated with adverse impacts on environmental values. Key concerns include illegal development and the conversion of forest for private or other form of legal ownership, leading to the degradation of ecosystems. Additionally, the misuse of forest-designated land leased for temporary use poses significant threats to environmental integrity. The construction of industrial facilities in forestry-designated land areas, executed with poor quality environmental impact assessment, exerts additional anthropogenic pressure on ecosystems, potentially resulting in their degradation. Moreover, the development of forest infrastructure, including the construction of forest roads, often neglects the implications for biodiversity and hydrological regimes, adversely affecting ecological processes, particularly within nature-protected land. A significant concern is the fragmentation of wildlife habitats caused by the absence of ecological corridors during road construction, which adversely impacts populations of large mammals such as bears and lynxes. Additionally, potential disruptions to amphibian migration routes warrant consideration. Despite these risks, a positive trend has emerged in recent years with the construction of recreational facilities in forest areas, promoting regulated forest use, reducing the risks of wildfires and illegal activities, and contributing positively to the preservation of environmental values. Presented above challenges are substantiated by existing literature, which highlights a non-negligible level of risk associated with such developments.
36	Management activities and environmental protection	15. Development and maintenance of infrastructure associated with management activities is done in a way that minimises adverse impacts on environmental values.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Forestry activities, including those related to the development and maintenance of buildings and infrastructure, are prohibited in areas contaminated with explosive objects under current legislation, with exceptions only for military-conducted operations and demining activities by licensed organizations governed by mine action laws. Constant shelling leads to the destruction of forest ecosystems and environmental values, with the construction of fortifications further exacerbating the impact. A survey of damage to forest areas should be conducted within six months post-occupation. However, in potentially contaminated areas, work related to infrastructure development and compliance with environmental protection laws is permitted only after obtaining a demining certificate. Current legal restrictions limit control and oversight. Furthermore, restoration efforts to address the consequences of armed aggression and hostilities during martial law and the post-war recovery period are exempt from environmental impact assessments, necessitating enhanced control to minimize adverse effects on environmental values.
37	Management activities and environmental protection	15. Development and maintenance of infrastructure associated with management activities is done in a way that minimises adverse impacts on environmental values.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	In the temporarily occupied territories of Ukraine, it is impossible to guarantee that the development and maintenance of infrastructure associated with management activities is conducted in a way that minimises adverse impacts on environmental values. Due to the lack of oversight and enforcement by Ukrainian authorities, this process may not adhere to environmental protection standards, posing a non-negligible risk to environmental values. There is a high likelihood that such activities in these regions will result in significant negative impacts on ecosystems. Specifically, the construction of fortifications further damages forest ecosystems and infrastructure. Literature sources confirm the destruction of infrastructure and negative environmental impacts during development in the temporarily occupied territory, particularly in the Autonomous Republic of Crimea. By the end of 2023, more than 6,000 kilometres of fortifications had reportedly been built on the Russian side of the front line. Simultaneously, Ukrainian military forces are also compelled to construct defensive structures in response to ongoing aggression. Key negative environmental consequences of fortification construction, as noted by environmental experts, include the destruction of wildlife habitats, damage to vegetation, disruption of soil structure, and alteration of hydrological balance. These factors contribute to a lack of natural moisture and increase the risk of desertification, thereby significantly degrading ecological systems in regions affected by active hostilities

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	References	Experts	Legislation
35	Management activities and environmental protection	15. Development and maintenance of infrastructure associated with management activities is done in a way that minimises adverse impacts on environmental values.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	COST 341 (2023), Dudka (2024), FORZA (2023), SFE "Forests Of Ukraine" 3 (2024), Intent (2023), Ivano-Frankivsk State Design and Technology Institute of the Ministry of Industry of Ukraine, & Ukrainian State Forestry University (1994), Korzhov 2 (2021), Korzhov (2023), Kuts (2024), Matus et al (2020), Mistosumy.com (2024), Mudra (2023), WWF-Ukraine 2 (2024), SFE "Forests of Ukraine" 1 (2024), Western Court of Appeal (2020), Supreme Court (2021), UNCG (2023), Varosh (2023)	Volodymyr Korzhov, Lubov Polyakova, Ihor Skolskyi	Law "On Development Standards", Law "On Land Management", Law "On regulation of urban development", Law "On the fundamentals of urban development", Law "On architectural activity", Law "On state control over the use and protection of land", Law "On Amendments on Environmental Activities and Civil Protection for the Period of Martial Law and in the Reconstruction Period", Law "On environmental protection", Law "On Environmental Impact Assessment", Technical Regulations for Construction Products , Model agreement for long-term temporary use of forests, DSTU 9216:2023 Automobile roads. Biopassages. Design requirements, Methodological Recommendations for Post-Project Monitoring, VSN 7-82 Instructions for the design of forestry roads
36	Management activities and environmental protection	15. Development and maintenance of infrastructure associated with management activities is done in a way that minimises adverse impacts on environmental values.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Baziv (2024), Den (2022), Poliakova, Abruscato (2023), State Forest Resources Agency of Ukraine 2 (2024), Vasyliuk (2022)	Volodymyr Korzhov, Lubov Polyakova, Ihor Skolskyi	Law "On Mine Action in Ukraine", Some issues of forestry during the period of martial law and amendments to the Resolution, Civil protection code of Ukraine, On Approval of the Action Plan of Executive Authorities for the Restoration of the De-occupied Territories of Territorial Communities, Minimum requirements for safety and health at work of forestry employees and during work with green plantations, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied, Some Issues on the Establishment, Functioning and Maintenance of the Register of Territories Contaminated/Probably Contaminated by Explosive Ordnance
37	Management activities and environmental protection	15. Development and maintenance of infrastructure associated with management activities is done in a way that minimises adverse impacts on environmental values.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	Poliakova, Abruscato (2023), Baziv (2024), Dudka (2024)	Lubov Polyakova, Ihor Skolskyi	Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine ", List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Description of legal requirements	Limitations of Sources
35	Management activities and environmental protection	15. Development and maintenance of infrastructure associated with management activities is done in a way that minimises adverse impacts on environmental values.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	The standards used to govern the construction of forest roads are predominantly outdated. The primary conditions for these constructions include ensuring the safety of timber transport at designated speeds, maintaining the strength and reliability of road structures, and facilitating the rapid drainage of surface water from the roadway or its passage through designated structures. A national regulatory document addressing the construction of forest roads is presently under development. The forestry sector lacks a comprehensive system of industry-specific regulations for the development, acceptance, and maintenance of buildings. The Law on Land Management outlines requirements for executing land management projects pertaining to the allocation of land plots. Forest, agricultural and other lands of special environmental significance may not be transferred to another use without following the procedures provided for by law. There are no distinct legal requirements governing the maintenance of buildings specifically for forestry. In contrast, Article 51 of the Law of Ukraine "On Environmental Protection" establishes environmental requirements for the location, design, construction, reconstruction, commissioning, and operation of enterprises, structures, and other facilities. According to the provisions of the Law "On Environmental Impact Assessment" (EIA), planned activities aimed solely at ensuring state defence, addressing the consequences of emergencies, or managing situations related to the anti-terrorist operation are exempt from environmental impact assessments, provided they meet the criteria approved by the Cabinet of Ministers of Ukraine. This exemption extends to restoration work intended to mitigate the effects of armed aggression and hostilities during martial law, as well as in the reconstruction phase following the cessation of hostilities. As part of the Forza project "Pathways to Healthy Forests: Strengthening the Resilience, Viability, and Adaptive Capacity of Forests in the Border Regions of Ukraine and Slovakia," guidelines have been established to mitigate risks associated with the construction of forest roads.	N/A
36	Management activities and environmental protection	15. Development and maintenance of infrastructure associated with management activities is done in a way that minimises adverse impacts on environmental values.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Due to the nature of the source type, which includes areas contaminated with explosive objects and active combat areas, all forestry activities—including those related to the development and maintenance of buildings and infrastructure—are prohibited under applicable legislation. Exceptions are made for legislative acts governing the development and maintenance of buildings and infrastructure directly conducted by military personnel. The maintenance of buildings, infrastructure and other associated activities can only commence after the demining and clearance of the contaminated area, which must be planned and executed by licensed organisations regulated by separate mine action legislation. In forest areas potentially contaminated with explosive objects, activities related to the development and maintenance of buildings and infrastructure, as well as efforts to comply with legal requirements for the protection of environmental values, are permitted only after obtaining a demining certificate. However, current legal restrictions hinder effective oversight and control. According to the provisions of the Law of Ukraine "On Environmental Impact Assessment", planned activities aimed solely at ensuring state defence, addressing the consequences of emergencies, or managing situations related to the anti-terrorist operation are exempt from environmental impact assessments, provided they meet the criteria approved by the Cabinet of Ministers of Ukraine. This exemption extends to restoration work intended to mitigate the effects of armed aggression and hostilities during martial law, and as in the reconstruction phase following the cessation of hostilities. In accordance with paragraph 80 of the Action Plan of Executive Authorities for the Restoration of the De-occupied Territories of Territorial Communities, a survey assessing the damage to forest areas resulting from temporary occupation should be conducted within six months from the date of cessation of such occupation. In accordance with the Resolution of the Cabinet of Ministers of Ukraine No. 740, dated June 7, 2024, titled "Some Issues on the Creation, Operation, and Maintenance of the Register of Territories Contaminated or Potentially Contaminated by Explosive Objects," a national Register is being developed with the State Emergency Service (SES) designated as its administrator. The Register will encompass all territories, regardless of ownership, impacted by hostilities and contaminated with explosive objects. As of November 28, 2024, the Register remains under development. Information regarding its activation will be published on the official SES website.	Sources are limited to assessing environmental damage from the construction of fortifications in forests, destruction of infrastructure in the de-occupied territories
37	Management activities and environmental protection	15. Development and maintenance of infrastructure associated with management activities is done in a way that minimises adverse impacts on environmental values.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," legal entities located in the temporarily occupied territory are permitted to conduct business activities only after changing their tax address to a different territory of Ukraine. Furthermore, this article specifies that certain regulatory provisions do not apply within the temporarily occupied territory. A register of the territories where military operations are being (were) conducted or temporarily occupied by the Russian Federation is maintained, with periodic updates of the status of the territories. It is possible to obtain an information certificate on the location of a business entity in the territories from the said register.	The sources indicate that there have been instances of actual abuse in the construction of forest roads, as well as evidence of damage caused by the construction of fortifications in forests.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Risk threshold(s)	Short description of risk
38	Management activities and environmental protection	16. Legal requirements related to biodiversity conservation, protected sites, and the protection of endemic, rare, threatened, or endangered species and their habitats are complied with.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	16. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;; 16. 2. Violations of identified laws are not efficiently followed up on by the relevant entities;; 16. 3. Violations of identified laws are not followed up by preventive actions taken by the relevant entities.	The legal requirements for biodiversity conservation, including the protection of endemic, rare, threatened, or endangered species and their habitats, are not fully met, creating a non-negligible risk due to unresolved issues with the formalisation and allocation of protective status for virgin, quasi-virgin, and natural forests.
39	Management activities and environmental protection	16. Legal requirements related to biodiversity conservation, protected sites, and the protection of endemic, rare, threatened, or endangered species and their habitats are complied with.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	16. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;; 16. 2. Violations of identified laws are not efficiently followed up on by the relevant entities;; 16. 3. Violations of identified laws are not followed up by preventive actions taken by the relevant entities.	Legal requirements for biodiversity conservation and the protection of endangered species and their habitats are not compliant due to ongoing hostilities and contamination with explosive objects.
40	Management activities and environmental protection	16. Legal requirements related to biodiversity conservation, protected sites, and the protection of endemic, rare, threatened, or endangered species and their habitats are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	16. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;; 16. 2. Violations of identified laws are not efficiently followed up on by the relevant entities;; 16. 3. Violations of identified laws are not followed up by preventive actions taken by the relevant entities.	In the temporarily occupied territories of Ukraine, it is impossible to guarantee that legal requirements related to biodiversity conservation, protected sites, and the protection of endemic, rare, threatened, or endangered species and their habitats are fully complied with.
41	Management activities and environmental protection	17. Legal requirements relating to the harvesting, collection, and trade of CITES species are complied with.	Not applicable	Ukraine	All sources		Not applicable due to the absence of tree species listed in the CITES Appendices in Ukraine.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Long description of issue/risk
38	Management activities and environmental protection	16. Legal requirements related to biodiversity conservation, protected sites, and the protection of endemic, rare, threatened, or endangered species and their habitats are complied with.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	Legal requirements for biodiversity conservation and the protection of endemic, rare, and endangered species and their habitats are formally established; however, their implementation is significantly hindered by the absence of compensation mechanisms for permanent forest users/owners constrained by additional environmental requirements. The process for granting environmental protection status to forest areas—such as virgin forests, quasi-virgin forests, and natural forests—is lengthy and fraught with bureaucratic complexities. Furthermore, although environmental impact assessments often raise concerns regarding the protection of endemic species, there exists a risk of insufficient attention and expertise in accurately identifying these species during forest management activities. Violations frequently occur during forestry operations in nature-protected lands, resulting in habitat destruction and species loss, particularly when road construction fails to adhere to environmental standards. Inappropriate forestry practices and a lack of awareness regarding the threats posed by invasive species exacerbate the decline of biodiversity and the degradation of natural ecosystems, potentially leading to long-term negative consequences. Despite considerable research on biodiversity conservation in forests, environmental organisations routinely document violations related to environmental impact assessments, afforestation in steppe regions, and forestry activities within nature-protected lands. Additionally, excessive overregulation of procedures, especially concerning environmental impact assessments, contributes to these challenges. Notably, as stipulated in the Resolution of the Cabinet of Ministers of Ukraine No. 303 dated March 13, 2022, all scheduled and unscheduled state supervision measures in the field of forestry were suspended, and the requirement to observe the silence season in forests was revoked. Given these factors, the risk associated with this indicator is evaluated as non-negligible.
39	Management activities and environmental protection	16. Legal requirements related to biodiversity conservation, protected sites, and the protection of endemic, rare, threatened, or endangered species and their habitats are complied with.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Due to the contamination of forests with explosive objects, the ongoing shelling, and active hostilities, forestry workers face hazardous working conditions, making full compliance with legal requirements for biodiversity conservation, nature conservation sites, and the protection of endangered species and their habitats impossible. Given this contamination, forestry activities in these areas are either suspended or conducted with significant restrictions. Additionally, limited financial resources and understaffing further hinder the capacity to fully analyse damage levels and initiate restoration efforts. A survey to determine the extent of damage to the forest resulting from temporary occupation should be conducted within six months following the completion of the occupation. Restoration efforts aimed at mitigating the consequences of armed aggression and hostilities during martial law, as well as during the recovery period after hostilities, will not be subjected to environmental impact assessments. A substantial body of literature confirms the adverse effects of military operations on forest biodiversity and the condition of protected areas in the de-occupied territories.
40	Management activities and environmental protection	16. Legal requirements related to biodiversity conservation, protected sites, and the protection of endemic, rare, threatened, or endangered species and their habitats are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	In the temporarily occupied territories of Ukraine, it is impossible to guarantee that legal requirements related to biodiversity conservation, protected sites, and the protection of endemic, rare, threatened, or endangered species and their habitats are fully complied with. Due to the lack of Ukrainian government control, enforcement of these legal requirements is not feasible, and the areas are likely impacted by hostilities and other activities. As a result, this indicator is assessed as a non-negligible risk. There are significant negative consequences for forests and protected areas due to contamination with explosive objects, uncontrolled fires causing damage and destruction to relict forests and the habitats of endemic species, and the destruction of infrastructure and equipment necessary for monitoring and research in protected areas, as evidenced by various literature sources documenting the damage to forest biodiversity and protected areas from military operations.
41	Management activities and environmental protection	17. Legal requirements relating to the harvesting, collection, and trade of CITES species are complied with.	Not applicable	Ukraine	All sources	Not applicable to Ukraine due to the absence of tree species listed in the CITES Appendices in the country. This is confirmed by the Classifier of Tree Species, which is used for forest management planning, inventory and monitoring. This classifier provides a list of all tree species growing on the territory of Ukraine, and there are no CITES species among them. The full version of the classifier is in the forest management database, which is not freely available.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	References	Experts	Legislation
38	Management activities and environmental protection	16. Legal requirements related to biodiversity conservation, protected sites, and the protection of endemic, rare, threatened, or endangered species and their habitats are complied with.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	Korzhov 2 (2021), Marchuk (2023), Churilov A. (2022), WWF-Ukraine (2020), WWF-Ukraine 1 (2024), TEXTY 2 (2024), TEXTY 1 (2024), Uwecworkgroup 1 (2024)	Volodymyr Korzhov, Lubov Polyakova, Ihor Skolskyi	Law "On environmental protection", Law "On Environmental Impact Assessment", Law "On the Red Data Book of Ukraine", Forest Code, Land Code, Methodology for determining whether forest areas belong to virgin forests, quasi-virgin forests and natural forests, Procedure for Establishing Protected Areas for the Conservation of Biodiversity in Forests and the Procedure for Establishing Protected Areas for the Conservation of Species in the Red Data Book of Ukraine, On termination of state supervision (control) and state market supervision measures under martial law, Procedure for division of forests into categories and allocation of specially protected forest areas, Procedure for forest management planning, Rules for improving the quality composition of forests, Rules for final felling in the mountain forests of the Carpathians, Rules for forest reproduction, Procedure for special use of forest resources, Sanitary rules in the forests of Ukraine, Law "On Nature Reserve Fund", Rules for final felling
39	Management activities and environmental protection	16. Legal requirements related to biodiversity conservation, protected sites, and the protection of endemic, rare, threatened, or endangered species and their habitats are complied with.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Baziv (2024), Centre for Strategic Communications and Information Security (2023), Kuzyk, Tovaryansky (2023), Den (2022), Poliakova, Abruscato (2023), State Forest Resources Agency of Ukraine 2 (2024), Vasyliuk (2022)	Volodymyr Korzhov, Lubov Polyakova, Ihor Skolskyi	Law "On Mine Action in Ukraine", Some issues of forestry during the period of martial law and amendments to the Resolution, Civil protection code of Ukraine, On Approval of the Action Plan of Executive Authorities for the Restoration of the De-occupied Territories of Territorial Communities, Minimum requirements for safety and health at work of forestry employees and during work with green plantations, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied, Some Issues on the Establishment, Functioning and Maintenance of the Register of Territories Contaminated/Probably Contaminated by Explosive Ordnance
40	Management activities and environmental protection	16. Legal requirements related to biodiversity conservation, protected sites, and the protection of endemic, rare, threatened, or endangered species and their habitats are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	Centre for Strategic Communications and Information Security (2023), Kuzyk, Tovaryansky (2023), nv.ua (2024), Poliakova, Abruscato (2023)	Volodymyr Korzhov, Lubov Polyakova, Ihor Skolskyi	Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine ", List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied
41	Management activities and environmental protection	17. Legal requirements relating to the harvesting, collection, and trade of CITES species are complied with.	Not applicable	Ukraine	All sources	CITES (n/a), Groves, Rutherford (2023)	Volodymyr Korzhov, Lubov Polyakova, Ihor Skolskyi	Law "On Ukraine's Accession to Convention on International Trade in Endangered Species of Wild Fauna and Flora", On Approval of the Forms of Permit for Import and Export of Specimens of Wild Fauna and Flora, (...) which are subject to the CITES, On measures to ensure the fulfilment of Ukraine's international obligations in connection with its accession to the CITES

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Description of legal requirements	Limitations of Sources
38	Management activities and environmental protection	16. Legal requirements related to biodiversity conservation, protected sites, and the protection of endemic, rare, threatened, or endangered species and their habitats are complied with.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	Legislative and regulatory acts establish norms and requirements for the conservation of forest biodiversity, nature protection sites, endemic, rare, endangered, or threatened species and their habitats. Key legal requirements include: Article 64 of the Law of Ukraine "On Environmental Protection": This article outlines the protection measures for rare and endangered species of flora and fauna. Article 14 of the Law of Ukraine "On the Red Data Book of Ukraine": This article indicates that the Red Data Book includes relict and endemic species, species at the edge of their range, species of special scientific value, and species whose distribution is rapidly declining due to human activity. The law guarantees special protection for these species and their habitats and mandates state authorities to monitor their status and develop protection measures. Law of Ukraine "On the Nature Reserve Fund of Ukraine": This law establishes the obligation to develop projects for the organisation and protection of natural complexes in protected areas. Law on Environmental Impact Assessment: This legislation includes mandatory identification and analysis of potential risks to biodiversity, particularly for endemic, rare, and endangered species, and requires business entities to submit reports on measures aimed at minimising negative impacts. Resolution of the Cabinet of Ministers of Ukraine No. 303 dated 13.03.2022: This resolution stipulates that starting from March 13, 2022, scheduled and unscheduled measures of state supervision (control) over compliance by forestry entities with the requirements of legislation on environmental protection, rational use, reproduction, and protection of natural resources are suspended, which affects the enforcement of legal requirements related to biodiversity conservation.	The publications of environmental NGOs are aimed at documenting violations during environmental impact assessments, afforestation in steppe conditions and forestry activities in protected areas.
39	Management activities and environmental protection	16. Legal requirements related to biodiversity conservation, protected sites, and the protection of endemic, rare, threatened, or endangered species and their habitats are complied with.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Due to the nature of the source type, which includes areas contaminated with explosive objects and active combat areas, all forestry activities are prohibited under applicable legislation (Law "On Mine Actions"). The forestry activities can only commence after the demining and clearance of the contaminated area, which must be planned and executed by licensed organisations regulated by separate mine action legislation. According to the provisions of the Law of Ukraine "On Environmental Impact Assessment", planned activities aimed solely at ensuring state defence, addressing the consequences of emergencies, or managing situations related to the anti-terrorist operation are exempt from environmental impact assessments, provided they meet the criteria approved by the Cabinet of Ministers of Ukraine. This exemption extends to restoration work intended to mitigate the effects of armed aggression and hostilities during martial law, and in the reconstruction phase following the cessation of hostilities. In accordance with paragraph 80 of the Action Plan of Executive Authorities for the Restoration of the De-occupied Territories of Territorial Communities, a survey assessing the degree of damage to forest areas resulting from temporary occupation should be conducted within six months from the date of cessation of such occupation. In accordance with the Resolution of the Cabinet of Ministers of Ukraine No. 740, dated June 7, 2024, titled "Some Issues on the Creation, Operation, and Maintenance of the Register of Territories Contaminated or Potentially Contaminated by Explosive Objects," a national Register is being developed with the State Emergency Service (SES) designated as its administrator. The Register will encompass all territories, regardless of ownership, impacted by hostilities and contaminated with explosive objects. As of September 25, 2024, the Register remains under development. Information regarding its activation will be published on the official SES website.	Literature sources indicate that biodiversity of forests and protected areas has been damaged as a result of military operations, but this assessment is superficial
40	Management activities and environmental protection	16. Legal requirements related to biodiversity conservation, protected sites, and the protection of endemic, rare, threatened, or endangered species and their habitats are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," legal entities located in the temporarily occupied territory are permitted to conduct business activities only after changing their tax address to a different territory of Ukraine. Furthermore, this article specifies that certain regulatory provisions do not apply within the temporarily occupied territory. A register of the territories where military operations are being (were) conducted or temporarily occupied by the Russian Federation is maintained, with periodic updates of the status of the territories. It is possible to obtain an information certificate on the location of a business entity in the territories from the said register.	The assessment of biodiversity damage is not complete
41	Management activities and environmental protection	17. Legal requirements relating to the harvesting, collection, and trade of CITES species are complied with.	Not applicable	Ukraine	All sources	Ukraine joined the Convention on International Trade in Endangered Species of Wild Fauna and Flora in 1999. In Ukraine, the CITES Administrative Authority is the Ministry of Environmental Protection, and for sturgeon, the State Agency of Fisheries. Special permits or certificates are required for export, import or re-export. The State Customs Service and the State Ecological Inspectorate control the implementation of the Convention.	N/A

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Risk threshold(s)	Short description of risk
42	Management activities and environmental protection	18. The volume and impacts of waste from management activities comply with legal requirements, and are managed and minimised.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances		No significant evidence of violations of legal requirements concerning the volume and impact of waste from management activities was identified.
43	Management activities and environmental protection	18. The volume and impacts of waste from management activities comply with legal requirements, and are managed and minimised.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	18. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;; 18. 2. Violations of identified laws are not efficiently followed up on by the relevant entities;; 18. 3. Violations of identified laws are not followed up by preventive actions taken by the relevant entities;; 18. 5. Evidence indicates widespread or systematic violation of requirements covered under this indicator.	Due to ongoing hostilities and contamination with explosive objects, forestry activities in these areas are halted, resulting in an absence of assessments regarding the volume and impact of waste from management activities.
44	Management activities and environmental protection	18. The volume and impacts of waste from management activities comply with legal requirements, and are managed and minimised.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	18. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;; 18. 2. Violations of identified laws are not efficiently followed up on by the relevant entities;; 18. 3. Violations of identified laws are not followed up by preventive actions taken by the relevant entities;; 18. 5. Evidence indicates widespread or systematic violation of requirements covered under this indicator.	In the temporarily occupied territories of Ukraine, it is impossible to guarantee that legal requirements related to the volume and impacts of waste from management activities comply with regulations, and are managed and minimised. There are significant negative consequences of the impact of contamination of territories with explosive objects, solid and other waste on temporarily occupied territories

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Long description of issue/risk
42	Management activities and environmental protection	18. The volume and impacts of waste from management activities comply with legal requirements, and are managed and minimised.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	Prior to the moratorium on control, environmental inspection units documented instances of littering by permanent forest users and forest owners in logging areas and within forestry enterprises' production units. Public monitoring of waste littering is conducted, alongside periodic clean-up campaigns organised by environmental NGOs to remove domestic waste from forest areas. Methodological recommendations have been developed to support public activists in combating forest littering. Waste collection efforts are implemented to prevent the formation of illegal landfills in forests and ensure accountability for offenders.
43	Management activities and environmental protection	18. The volume and impacts of waste from management activities comply with legal requirements, and are managed and minimised.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Given the ongoing hostilities and contamination with explosive objects, forestry activities in these areas are either not conducted or are significantly restricted. Military operations have led to substantial negative consequences for forests, including contamination of the territory with explosive objects, accumulation of solid waste, military equipment, ammunition, and human and animal remains, all of which adversely affect the environment. No waste disposal measures are implemented, and the volume and impact of waste from economic activities remain unassessed. A survey of the degree of damage to forest areas resulting from temporary occupation is required within six months from the completion of the occupation. The assessment of the volume and impact of waste can only occur after obtaining a demining certificate or a certificate from the State Emergency Service of Ukraine confirming the absence of contamination by explosive objects.
44	Management activities and environmental protection	18. The volume and impacts of waste from management activities comply with legal requirements, and are managed and minimised.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	In the temporarily occupied territories of Ukraine, it is impossible to guarantee that legal requirements related to the volume and impacts of waste from management activities comply with regulations, and are managed and minimised. Due to the lack of control by Ukrainian authorities in these regions, enforcement of these legal requirements is not feasible, and waste management practices may not meet the standards necessary to minimise negative impacts. Military operations have caused significant negative consequences for forests, especially with regard to: contamination of the territory with explosive objects; and accumulation of solid waste, military equipment, ammunition, and human and animal bodies, all of which negatively affect the environment. Furthermore, waste disposal activities are either non-existent or severely limited.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	References	Experts	Legislation
42	Management activities and environmental protection	18. The volume and impacts of waste from management activities comply with legal requirements, and are managed and minimised.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	Danube-Carpathian Programme (2021), Kaplya (2021), State Ecological Inspectorate of the Carpathian District (2023)	Volodymyr Korzhov, Lubov Polyakova, Ihor Skolskyi	Land Code, Forest Code, On termination of state supervision (control) and state market supervision measures under martial law, Law "On Land Protection", Law "On environmental protection", Criminal Code of Ukraine, Code on Administrative Offences, Procedure for Waste Classification and the National Waste List, Procedure for the establishment and administration of the waste management information system, Procedure for issuance, refusal to issue, cancellation of a permit for waste treatment operations, Methodology for determining the amount of damage caused by pollution and contamination of land resources due to violations of environmental legislation, Law "On Waste Management"
43	Management activities and environmental protection	18. The volume and impacts of waste from management activities comply with legal requirements, and are managed and minimised.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Centre for Strategic Communications and Information Security (2023), Kuzyk, Tovaryansky (2023), Poliakova, Abruscato (2023), State Forest Resources Agency of Ukraine 2 (2024)	Volodymyr Korzhov, Lubov Polyakova, Ihor Skolskyi	Law "On Mine Action in Ukraine", Some issues of forestry during the period of martial law and amendments to the Resolution, Civil protection code of Ukraine, On Approval of the Action Plan of Executive Authorities for the Restoration of the De-occupied Territories of Territorial Communities, Minimum requirements for safety and health at work of forestry employees and during work with green plantations, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied, Some Issues on the Establishment, Functioning and Maintenance of the Register of Territories Contaminated/Probably Contaminated by Explosive Ordnance
44	Management activities and environmental protection	18. The volume and impacts of waste from management activities comply with legal requirements, and are managed and minimised.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	Centre for Strategic Communications and Information Security (2023), Kuzyk, Tovaryansky (2023), Poliakova, Abruscato (2023)	Volodymyr Korzhov, Lubov Polyakova, Ihor Skolskyi	Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine ", List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Description of legal requirements	Limitations of Sources
42	Management activities and environmental protection	18. The volume and impacts of waste from management activities comply with legal requirements, and are managed and minimised.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	The Law of Ukraine "On Waste Management," effective from 9 July 2023, establishes waste management requirements, including a hierarchy that prioritises waste prevention, reuse, recycling, and disposal, with landfilling conducted under environmentally safe conditions. This law mandates the planning of waste management systems at the national, regional, and local levels and introduces an extended producer responsibility system. It also requires the development of modern infrastructure for waste collection and treatment, alongside improvements in waste management processes, including the licensing and permitting system. The law distinguishes between "littering," defined as the presence of foreign objects and materials on land plots, and "pollution," which refers to the accumulation of substances in the soil that negatively affect its fertility and properties. Article 73 of the Code of Administrative Offences of Ukraine imposes fines ranging from 25 to 50 tax-exempt minimum incomes for individuals and from 50 to 100 for officials for "littering of forests with waste," enforceable by state control bodies responsible for land use and environmental protection. Article 239 of the Criminal Code of Ukraine establishes criminal liability for pollution or damage to land through harmful substances or waste, particularly when such actions pose a threat to life, health, or the environment. Under the Law of Ukraine "On Environmental Protection," waste generators are required to implement measures to reduce waste generation and treat unavoidable waste. Waste treatment operations require a permit and must adhere to sanitary and environmental standards. Resolution No. 303 of the Cabinet of Ministers of Ukraine, effective from 13 March 2022, suspends both scheduled and unscheduled state supervision measures over forestry entities concerning compliance with environmental protection legislation and the sustainable use and protection of natural resources.	Literature sources provide recommendations on what to do if littering is detected. In addition, there are recommendations for public activists in this regard
43	Management activities and environmental protection	18. The volume and impacts of waste from management activities comply with legal requirements, and are managed and minimised.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Due to the nature of the source type, which includes areas contaminated with explosive objects and active combat areas, all forestry activities are prohibited under applicable legislation. The forestry activities can only commence after the demining and clearance of the contaminated area, which must be planned and executed by licensed organisations regulated by separate mine action legislation. According to the provisions of the Law of Ukraine "On Environmental Impact Assessment", planned activities aimed solely at ensuring state defence, addressing the consequences of emergencies, or managing situations related to the anti-terrorist operation are exempt from environmental impact assessments, provided they meet the criteria approved by the Cabinet of Ministers of Ukraine. This exemption extends to restoration work intended to mitigate the effects of armed aggression and hostilities during martial law, as well as in the reconstruction phase following the cessation of hostilities. In accordance with paragraph 80 of the Action Plan of Executive Authorities for the Restoration of the De-occupied Territories of Territorial Communities, a survey assessing the damage to forest areas resulting from temporary occupation should be conducted within six months from the date of cessation of such occupation. In accordance with the Resolution of the Cabinet of Ministers of Ukraine No. 740, dated June 7, 2024, titled "Some Issues on the Creation, Operation, and Maintenance of the Register of Territories Contaminated or Potentially Contaminated by Explosive Objects," a national Register is being developed with the State Emergency Service (SES) designated as its administrator. The Register will encompass all territories, regardless of ownership, that have been impacted by hostilities and contaminated with explosive objects. As of November 28, 2024, the Register remains under development. Information regarding its activation will be published on the official SES website.	The assessment of the negative impact is superficial
44	Management activities and environmental protection	18. The volume and impacts of waste from management activities comply with legal requirements, and are managed and minimised.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," legal entities located in the temporarily occupied territory are permitted to conduct business activities only after changing their tax address to a different territory of Ukraine. Furthermore, this article specifies that certain regulatory provisions do not apply within the temporarily occupied territory. A register of the territories where military operations are being (were) conducted or temporarily occupied by the Russian Federation is maintained, with periodic updates of the status of the territories. It is possible to obtain an information certificate on the location of a business entity in the territories from the said register.	N/A

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Risk threshold(s)	Short description of risk
45	Management activities and environmental protection	19. Pollution resulting from management activities comply with legal requirements, and is controlled and minimised.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances		There is no evidence that pollution from management activities is significant.
46	Management activities and environmental protection	19. Pollution resulting from management activities comply with legal requirements, and is controlled and minimised.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	19. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof; , 19. 2. Violations of identified laws are not efficiently followed up on by the relevant entities; , 19. 3. Violations of identified laws are not followed up by preventive actions taken by the relevant entities; , 19. 5. Evidence indicates widespread or systematic violation of requirements covered under this indicator.	Due to ongoing hostilities and contamination with explosive objects, forestry activities are not conducted in these areas, and pollution resulting from management activities is neither controlled nor minimised.
47	Management activities and environmental protection	19. Pollution resulting from management activities comply with legal requirements, and is controlled and minimised.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	19. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof; , 19. 2. Violations of identified laws are not efficiently followed up on by the relevant entities; , 19. 3. Violations of identified laws are not followed up by preventive actions taken by the relevant entities;	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements related to pollution resulting from management activities. Contamination of temporarily occupied territories with explosive objects and waste has resulted in significant negative consequences.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Long description of issue/risk
45	Management activities and environmental protection	19. Pollution resulting from management activities comply with legal requirements, and is controlled and minimised.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	Current legislation differentiates between "littering," defined as the presence of foreign objects and materials (waste) on land plots, and "pollution," which refers to the accumulation of substances in the soil that adversely affect its fertility and other beneficial properties. There is no evidence of significant pollution of forests resulting from forestry operations; however, waste generation can have negative environmental impacts, including pollution, under certain circumstances: - Violations of building regulations may result in water, soil, and air pollution, as well as the disturbance of natural habitats. - Forestry waste entering rivers and lakes can lead to pollution. - Accumulation of logging residues in water bodies can result in flooding. Prior to the moratorium, environmental inspection units documented instances of waste on logging sites and within the economic territory of forestry enterprises' production units. To manage littering and pollution, forestry enterprises are required to establish agreements with specialised licensed companies for waste disposal and to implement measures that prevent forest pollution from fuels and lubricants.
46	Management activities and environmental protection	19. Pollution resulting from management activities comply with legal requirements, and is controlled and minimised.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Due to ongoing hostilities and contamination with explosive objects, forestry activities in these areas are either halted or significantly restricted. The hostilities have resulted in considerable negative consequences for forests, including contamination of the territory with explosive objects and the accumulation of solid waste, military equipment, ammunition, and human and animal remains, all of which adversely affect the environment. Currently, no pollution control measures are in place. A survey to assess the extent of damage to forest areas caused by temporary occupation must be conducted within six months after the cessation of the occupation. Contamination control and minimisation can only proceed after obtaining a de-mining certificate or certification from the State Emergency Service of Ukraine confirming the absence of explosives.
47	Management activities and environmental protection	19. Pollution resulting from management activities comply with legal requirements, and is controlled and minimised.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements related to pollution resulting from management activities. Due to the lack of control by Ukrainian authorities in these regions, enforcement of pollution regulations is not feasible, and pollution may not be adequately controlled or reduced, potentially harming environmental values. Military operations have had significant negative consequences for forests, particularly concerning the contamination of these areas with explosive objects and the accumulation of solid waste, military equipment, ammunition, and human and animal remains, all of which adversely affect the environment. Additionally, pollution from these sources further deteriorates the ecological condition of the occupied territories. Waste disposal activities are either not conducted or severely limited.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	References	Experts	Legislation
45	Management activities and environmental protection	19. Pollution resulting from management activities comply with legal requirements, and is controlled and minimised.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	Danube-Carpathian Programme (2021), Kaplya (2021), Korzhov 1 (2021), State Ecological Inspectorate of the Carpathian District (2023)	Volodymyr Korzhov, Lubov Polyakova, Ihor Skolskyi	Forest Code, Code on Administrative Offences, Law "On environmental protection", Law "On Waste Management", Law "On the legal regime of the territory affected by radioactive contamination as a result of the Chernobyl disaster ", Procedure for issuance, refusal to issue, cancellation of a permit for waste treatment operations, Procedure for the establishment and administration of the waste management information system, Methodology for determining the amount of damage caused by pollution and contamination of land resources due to violations of environmental legislation
46	Management activities and environmental protection	19. Pollution resulting from management activities comply with legal requirements, and is controlled and minimised.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Centre for Strategic Communications and Information Security (2023), Kuzyk, Tovaryansky (2023), Poliakova, Abruscato (2023), State Forest Resources Agency of Ukraine 2 (2024)	Volodymyr Korzhov, Lubov Polyakova, Ihor Skolskyi	Law "On Mine Action in Ukraine", Some issues of forestry during the period of martial law and amendments to the Resolution, Civil protection code of Ukraine, On Approval of the Action Plan of Executive Authorities for the Restoration of the De-occupied Territories of Territorial Communities, Minimum requirements for safety and health at work of forestry employees and during work with green plantations, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied, Some Issues on the Establishment, Functioning and Maintenance of the Register of Territories Contaminated/Probably Contaminated by Explosive Ordnance
47	Management activities and environmental protection	19. Pollution resulting from management activities comply with legal requirements, and is controlled and minimised.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	Centre for Strategic Communications and Information Security (2023), Kuzyk, Tovaryansky (2023), Poliakova, Abruscato (2023)	Volodymyr Korzhov, Lubov Polyakova, Ihor Skolskyi	Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine ", List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Description of legal requirements	Limitations of Sources
45	Management activities and environmental protection	19. Pollution resulting from management activities comply with legal requirements, and is controlled and minimised.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	The requirements for waste management in Ukraine are outlined in the Law of Ukraine "On Waste Management," which came into effect on July 9, 2023, alongside bylaws approved by the Cabinet of Ministers of Ukraine. This legislation establishes a waste management hierarchy that prioritises waste prevention, reuse, and recovery (recycling), followed by disposal, including landfilling in facilities that meet environmental safety standards. It mandates the planning of waste management systems at the national, regional, and local levels, the introduction of an extended producer responsibility system, and the gradual establishment of modern infrastructure for waste collection and treatment. Furthermore, it aims to improve waste management processes, including the licensing and permitting system, and to provide information support in the field of waste management. Current legislation differentiates between "littering," defined as the presence of foreign objects and materials on land plots, and "pollution," which refers to the accumulation of substances in the soil that adversely affect its fertility and other beneficial properties. Article 73 of the Code of Administrative Offenses of Ukraine addresses "Littering of forests with waste," imposing fines ranging from 25 to 50 tax-free minimum incomes for citizens and 50 to 100 for officials. These fines can be enforced by state control bodies responsible for land use and protection, as well as by bodies overseeing ecology and natural resources (Articles 238-1 and 242-1 of the CAO). Article 239 of the Criminal Code of Ukraine establishes criminal liability for pollution or damage to land caused by harmful substances, waste, or other materials if such actions create a danger to life, human health, or the environment as a result of violating specific regulations. According to the Law of Ukraine "On Environmental Protection," waste generators are required to implement effective measures to reduce the amount of waste generated and to manage unavoidable waste. Waste treatment operations are permitted only if a permit for waste treatment is available and in areas designated by local councils, ensuring compliance with sanitary and environmental standards.	Sources provide a description of possible violations and evidence of household waste pollution
46	Management activities and environmental protection	19. Pollution resulting from management activities comply with legal requirements, and is controlled and minimised.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Due to the nature of the source type, which includes areas contaminated with explosive objects and active combat areas, all forestry activities are prohibited under applicable legislation. The forestry activities can only commence after the demining and clearance of the contaminated area, which must be planned and executed by licensed organisations regulated by separate mine action legislation. According to the provisions of the Law of Ukraine "On Environmental Impact Assessment", planned activities aimed solely at ensuring state defence, addressing the consequences of emergencies, or managing situations related to the anti-terrorist operation are exempt from environmental impact assessments, provided they meet the criteria approved by the Cabinet of Ministers of Ukraine. This exemption extends to restoration work intended to mitigate the effects of armed aggression and hostilities during martial law, as well as in the reconstruction phase following the cessation of hostilities. In accordance with paragraph 80 of the Action Plan of Executive Authorities for the Restoration of the De-occupied Territories of Territorial Communities, a survey assessing the damage to forest areas resulting from temporary occupation should be conducted within six months from the date of cessation of such occupation. In accordance with the Resolution of the Cabinet of Ministers of Ukraine No. 740, dated June 7, 2024, titled "Some Issues on the Creation, Operation, and Maintenance of the Register of Territories Contaminated or Potentially Contaminated by Explosive Objects," a national Register is being developed with the State Emergency Service (SES) designated as its administrator. The Register will encompass all territories, regardless of ownership, impacted by hostilities and contaminated with explosive objects. As of September 25, 2024, the Register remains under development. Information regarding its activation will be published on the official SES website.	The assessment of negative consequences is superficial
47	Management activities and environmental protection	19. Pollution resulting from management activities comply with legal requirements, and is controlled and minimised.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," legal entities located in the temporarily occupied territory are permitted to conduct business activities only after changing their tax address to a different territory of Ukraine. Furthermore, this article specifies that certain regulatory provisions do not apply within the temporarily occupied territory. A register of the territories where military operations are being (were) conducted or temporarily occupied by the Russian Federation is maintained, with periodic updates of the status of the territories. It is possible to obtain an information certificate on the location of a business entity in the territories from the said register.	The assessment of negative consequences is superficial

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Risk threshold(s)	Short description of risk
48	Management activities and environmental protection	20. Water resources are protected and used responsibly in compliance with legal requirements, and with the aim of ensuring long-term viability.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	20. 5. Evidence indicates widespread or systematic violation of requirements covered under this indicator.	The evidence shows violations of regulations concerning the protection of water resources in mountain forests.
49	Management activities and environmental protection	20. Water resources are protected and used responsibly in compliance with legal requirements, and with the aim of ensuring long-term viability.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	20. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof; , 20. 2. Violations of identified laws are not efficiently followed up on by the relevant entities; , 20. 3. Violations of identified laws are not followed up by preventive actions taken by the relevant entities; , 20. 5. Evidence indicates widespread or systematic violation of requirements covered under this indicator.	Due to the ongoing hostilities and contamination with explosive objects, forestry activities in these areas are either halted or conducted exclusively by military personnel under significant restrictions, resulting in unprotected water resources and a lack of state control.
50	Management activities and environmental protection	20. Water resources are protected and used responsibly in compliance with legal requirements, and with the aim of ensuring long-term viability.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	20. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof; , 20. 2. Violations of identified laws are not efficiently followed up on by the relevant entities; , 20. 3. Violations of identified laws are not followed up by preventive actions taken by the relevant entities; , 20. 5. Evidence indicates widespread or systematic violation of requirements covered under this indicator.	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements related to the protection and responsible use of water resources.
51	Management activities and environmental protection	21. Negative impacts on soils from management activities are minimised, and comply with legal requirements.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3)	21. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	Management activities may contribute to soil degradation in mountainous landscapes.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Long description of issue/risk
48	Management activities and environmental protection	20. Water resources are protected and used responsibly in compliance with legal requirements, and with the aim of ensuring long-term viability.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	The main risk in analysing this indicator is the possible practice of skidding timber along watercourses or near them in mountain forests. Also, there are cases of the absence of equipped watercourse crossings, clogging of watercourses with logging residues, and the storage of harvested timber on riverbanks and in riverbeds. Environmental Inspection units have documented occurrences of wood skidding along watercourses, and such violations continue to be reported by public environmental organisations. Although administrative accountability has been established for the violations, the penalties imposed are critically low. Environmental Inspection reports have been disseminated through a government-administered Inspection Portal, which is currently inaccessible due to the enforcement of martial law. Moreover, the reduction of forest cover in mountain watersheds represents an additional critical concern. Watercourses are susceptible to contamination due to skidding along tracks and forest roads down the slopes, where storm rainfall or snowmelt facilitates soil erosion, thereby altering the hydrological regime. Soil compaction resulting from outdated heavy logging equipment can lead to significant changes in hydrological conditions within surface soil layers, potentially increasing the water table and resulting in waterlogging and swamping of the affected territory. Such alterations may further disrupt biocenosis, impacting the composition of flora and fauna. Additionally, the widespread extraction of gravel and pebbles from riverbeds for construction significantly alters mountain river channels. These violations of water resource protection laws contravene national legislation and are inconsistent with the standards set forth by the Forest Stewardship Council (FSC). Additionally, evidence of increased demands for peat extraction in lowland forests has been observed, which negatively affects the hydrological regime and the protection of water resources.
49	Management activities and environmental protection	20. Water resources are protected and used responsibly in compliance with legal requirements, and with the aim of ensuring long-term viability.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Due to the ongoing hostilities and contamination with explosive objects, forestry activities in these areas are either halted or conducted exclusively by military personnel under significant restrictions, resulting in unprotected water resources and a lack of state control.
50	Management activities and environmental protection	20. Water resources are protected and used responsibly in compliance with legal requirements, and with the aim of ensuring long-term viability.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements related to the protection and responsible use of water resources. The absence of Ukrainian control in these areas makes it difficult to ensure that water resources are managed sustainably, in line with legal requirements, or with a focus on long-term viability. The risk of violating water resources protection requirements is non-negligible in the temporarily occupied territories.
51	Management activities and environmental protection	21. Negative impacts on soils from management activities are minimised, and comply with legal requirements.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3)	The research indicates that forestry activities may negatively impact soils by intensifying harmful processes such as erosion, mudflows, and floods. Continuous deforestation on the slopes of the Carpathians, along with the use of heavy machinery unsuitable for mountain logging and the absence of rope systems for transporting tree trunks, contributes to soil erosion, diminished wind protection, and the loss of organic matter and nutrients. Timber skidding along tracks and forest roads further degrades soils, as heavy rains or melting snow wash soil into mountain streams. Additionally, the use of outdated heavy logging equipment compacts the soil, potentially raising the water table and causing waterlogging in the area.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	References	Experts	Legislation
48	Management activities and environmental protection	20. Water resources are protected and used responsibly in compliance with legal requirements, and with the aim of ensuring long-term viability.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	Bodnyak (2020), Borsukevych et al. (2022) , ECOSPHERA (2022), FORZA (2023), Interregional Centre for Scientific Research and Expertise (2023), Karabchuk et al. (2024), Kogutich (2021), Korzhov 2 (2021), Stankevych-Volosianchuk (2020), TEXTY 2 (2024)	Volodymyr Korzhov, Lubov Polyakova, Ihor Skolskyi, Dmytro Karabchuk	Water Code , Land Code, Forest Code, Code on Administrative Offences, Rules for final felling in the mountain forests of the Carpathians, Procedure for special use of forest resources, Procedure for division of forests into categories and allocation of specially protected forest areas, Rules for final felling, Guidelines for the preparation of a EAI report of planned forestry activities on watersheds of mountain forests of the Ukrainian Carpathians
49	Management activities and environmental protection	20. Water resources are protected and used responsibly in compliance with legal requirements, and with the aim of ensuring long-term viability.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Centre for Strategic Communications and Information Security (2023), Poliakova, Abruscato (2023), State Forest Resources Agency of Ukraine 2 (2024)	Volodymyr Korzhov, Lubov Polyakova, Ihor Skolskyi	Law "On Mine Action in Ukraine", Some issues of forestry during the period of martial law and amendments to the Resolution, Civil protection code of Ukraine, On Approval of the Action Plan of Executive Authorities for the Restoration of the De-occupied Territories of Territorial Communities, Minimum requirements for safety and health at work of forestry employees and during work with green plantations, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied, Some Issues on the Establishment, Functioning and Maintenance of the Register of Territories Contaminated/Probably Contaminated by Explosive Ordnance
50	Management activities and environmental protection	20. Water resources are protected and used responsibly in compliance with legal requirements, and with the aim of ensuring long-term viability.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	Centre for Strategic Communications and Information Security (2023), Poliakova, Abruscato (2023)	Volodymyr Korzhov, Lubov Polyakova, Ihor Skolskyi	Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine ", List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied
51	Management activities and environmental protection	21. Negative impacts on soils from management activities are minimised, and comply with legal requirements.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3)	Danube-Carpathian Programme (2021), Danyliv (2023), ECOSPHERA (2021) , Branch "Bolekhiv Forestry" (2023), SE "Zhmerynske Forestry" (2020), FORZA (2023), Korzhov 2 (2021), Snitynskyi et al (2020)	Volodymyr Korzhov, Dmytro Karabchuk, Ihor Skolskyi, Lubov Polyakova	Forest Code, Land Code, Law "On environmental protection", Law "On Pesticides and Agrochemicals", Law "On Environmental Impact Assessment", Law "On Land Protection", Law "On state control over the use and protection of land", Procedure for special use of forest resources, Procedure for division of forests into categories and allocation of specially protected forest areas, Procedure for Land Conservation, Rules for final felling

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Description of legal requirements	Limitations of Sources
48	Management activities and environmental protection	20. Water resources are protected and used responsibly in compliance with legal requirements, and with the aim of ensuring long-term viability.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	Issues related to the use and protection of water resources are insufficiently addressed in forestry legislation, despite the fact that forest areas along rivers, navigable and major canals, lakes, reservoirs, and watershed lines are designated as specially protected forest zones. The construction of skid trails within 20 metres of permanent watercourses, including river sources and their surrounding areas, is prohibited. Forest users are required to establish crossings for watercourses, repair damaged access roads, prevent the obstruction of watercourses by logging debris, and create earthen berms and drainage ditches on skid trails every 40 metres. To protect small rivers, Article 80 of the Water Code of Ukraine forbids the reduction of natural vegetation and forest cover in river basins. Additionally, tree felling within watercourses is penalised under Article 64 of the Code of Administrative Offences of Ukraine, with fines ranging from six to fourteen tax-free minimum incomes for individuals and ten to sixteen for officials.	N/A
49	Management activities and environmental protection	20. Water resources are protected and used responsibly in compliance with legal requirements, and with the aim of ensuring long-term viability.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Due to the nature of the source type, which includes areas contaminated with explosive objects and active combat areas, all forestry activities are prohibited under applicable legislation. Forestry activities in these areas are only possible after they have been demined and cleared, which is certified by a relevant certificate. According to the provisions of the Law of Ukraine "On Environmental Impact Assessment", planned activities aimed solely at ensuring state defence, addressing the consequences of emergencies, or managing situations related to the anti-terrorist operation are exempt from environmental impact assessments, provided they meet the criteria approved by the Cabinet of Ministers of Ukraine. This exemption extends to restoration work intended to mitigate the effects of armed aggression and hostilities during martial law, and in the reconstruction phase following the cessation of hostilities. In accordance with the Resolution of the Cabinet of Ministers of Ukraine No. 740, dated June 7, 2024, titled "Some Issues on the Creation, Operation, and Maintenance of the Register of Territories Contaminated or Potentially Contaminated by Explosive Objects," a national Register is being developed with the State Emergency Service (SES) designated as its administrator. The Register will encompass all territories, regardless of ownership, that have been impacted by hostilities and contaminated with explosive objects. As of November 28, 2024, the Register remains under development. Information regarding its activation will be published on the official SES website.	N/A
50	Management activities and environmental protection	20. Water resources are protected and used responsibly in compliance with legal requirements, and with the aim of ensuring long-term viability.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	Ukrainian legislation on the protection of water resources is not applied in the temporarily occupied territory. According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," legal entities located in the temporarily occupied territory are permitted to conduct business activities only after changing their tax address to a different territory of Ukraine. Furthermore, this article specifies that certain regulatory provisions do not apply within the temporarily occupied territory. A register of the territories where military operations are being (were) conducted or temporarily occupied by the Russian Federation is maintained, with periodic updates of the status of the territories. It is possible to obtain an information certificate on the location of a business entity in the territories from the said register.	References contain generalised information on the consequences of military operations
51	Management activities and environmental protection	21. Negative impacts on soils from management activities are minimised, and comply with legal requirements.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3)	The Law of Ukraine "On Land Protection" establishes the legal, economic, and social framework necessary for land protection, aiming to ensure rational land use, restore and enhance soil fertility, preserve the ecological functions of soil cover, and protect the environment. Forestry activities must comply with the Law of Ukraine on Environmental Protection, and the Forest Code of Ukraine. To minimise soil disturbance, forestry practices should limit or entirely avoid logging operations on slopes with an angle greater than 15 degrees unless appropriate erosion control measures are in place. Legislation addressing the negative impact of business activities on soils aims to protect and preserve soil resources as an essential component of the environment, ensuring rational soil use and preventing degradation and pollution. Specific activities that may affect soil conditions require special permits that outline permissible management methods and restrictions. Prior to commencing any activities with potential adverse effects on soils, an environmental impact assessment is conducted to identify risks and develop measures to mitigate negative impacts. According to Article 83 of the Forest Code of Ukraine, to enhance forest productivity, forest owners and permanent forest users are required to implement measures that improve soil fertility, including land reclamation and the prevention of soil erosion, waterlogging, salinisation, and other detrimental processes. Furthermore, Article 51 of the Law of Ukraine "On Land Protection" mandates that land conservation measures—including for degraded or unproductive lands lacking natural vegetation—be undertaken by terminating or restricting their economic use for a specified period, followed by reclamation, reforestation, or renaturalisation efforts.	N/A

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Risk threshold(s)	Short description of risk
52	Management activities and environmental protection	21. Negative impacts on soils from management activities are minimised, and comply with legal requirements.	Non-negligible risk	Ukraine	2. Forests Contaminated with Radioactive Substances	21. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	Soil disturbance during forestry activities in radioactive-contaminated forests poses a potential risk of radionuclide migration and increased radiation exposure.
53	Management activities and environmental protection	21. Negative impacts on soils from management activities are minimised, and comply with legal requirements.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	21. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof; , 21. 2. Violations of identified laws are not efficiently followed up on by the relevant entities;	Due to ongoing hostilities and contamination with explosive objects, forestry activities are not conducted in these areas, resulting in a lack of observation and control over compliance with legislation regarding the minimisation of negative impact on soils.
54	Management activities and environmental protection	21. Negative impacts on soils from management activities are minimised, and comply with legal requirements.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	21. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof; , 21. 2. Violations of identified laws are not efficiently followed up on by the relevant entities; , 21. 3. Violations of identified laws are not followed up by preventive actions taken by the relevant entities; , 21. 5. Evidence indicates widespread or systematic violation of requirements covered under this indicator.	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements related to minimising negative impacts on soils from management activities.
55	Health and safety	22. Legal requirements related to occupational health and safety are complied with.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3)	22. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;; 22. 2. Violations of identified laws are not efficiently followed up on by the relevant entities;	There are widespread violations of occupational health and safety requirements, posing a significant risk to the lives and health of employees.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Long description of issue/risk
52	Management activities and environmental protection	21. Negative impacts on soils from management activities are minimised, and comply with legal requirements.	Non-negligible risk	Ukraine	2. Forests Contaminated with Radioactive Substances	There is no evidence of systematic violations during forestry activities in forests contaminated with radioactive substances, suggesting that these activities generally comply with environmental standards and radiation safety requirements. Reforestation, afforestation, and fire prevention measures are also implemented in line with applicable laws, helping to minimise soil degradation. However, a significant potential risk arises from dust generation during logging operations, which can increase gamma radiation levels and disturb the radiation situation at worksites. Most radionuclides are concentrated in the forest litter and upper soil layers, which are disrupted during tree felling and machinery operations, leading to dust generation and contributing to water and wind erosion. This process may result in the migration of radionuclides to low-lying areas, particularly in sandy regions. Given the limited evidence and uncertainty about the full extent of these risks, the level of risk is considered potentially significant. Implementing sustainable forest management practices, along with strict control over machinery use and erosion prevention, is essential to mitigate these risks, protect ecosystem integrity, and maintain radiation safety in affected areas.
53	Management activities and environmental protection	21. Negative impacts on soils from management activities are minimised, and comply with legal requirements.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Given the ongoing hostilities and contamination with explosive objects and danger to human life and health, forestry activities in these areas are either halted or conducted exclusively by military personnel under significant restrictions, resulting in a lack of state control. As a result, the requirements for compliance with legislation regarding minimisation of negative impact on soils are neither met nor monitored. A survey assessing the extent of damage to the forest caused by the temporary occupation should be conducted within six months following the conclusion of the temporary occupation.
54	Management activities and environmental protection	21. Negative impacts on soils from management activities are minimised, and comply with legal requirements.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements related to minimising negative impacts on soils from management activities. The lack of Ukrainian oversight in these areas hinders effective enforcement of soil protection regulations and proper management practices.
55	Health and safety	22. Legal requirements related to occupational health and safety are complied with.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3)	Logging and woodworking operations are classified as high-risk activities. While workplaces are typically assessed, safety briefings conducted, and relevant documentation is prepared following current legal requirements, issues persist in obtaining the necessary permits for high-risk work. This includes logging, skidding, transportation, as well as declarations for maintaining woodworking machines. Non-compliance with occupational health and safety (OHS) regulations is common, often involving breaches of safety standards. The challenge of adhering to OHS requirements is particularly pronounced for enterprises and individual entrepreneurs providing logging services to permanent forest users. Usually, technological logging maps are developed by officials of forestry enterprises but are often disregarded by contractors delivering these services. Despite this, the occupational safety situation in forestry enterprises has shown improvement compared to previous assessments. In December 2023, a new Standard "Minimum requirements for the safety and health of forestry workers..." was introduced. Nevertheless, reports indicate that OHS violations by forest users continue to occur, posing non-negligible risks to the lives and health of workers during logging operations. The primary causes of accidents are violations of safety protocols, non-compliance with safety instructions, and improper operation of machinery and equipment during logging activities.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	References	Experts	Legislation
52	Management activities and environmental protection	21. Negative impacts on soils from management activities are minimised, and comply with legal requirements.	Non-negligible risk	Ukraine	2. Forests Contaminated with Radioactive Substances	Poliakova, Abruscato (2023), Orlov et al. (2021), Intellectual Systems GEO (2014)	Volodymyr Korzhov, Dmytro Karabchuk, Lubov Polyakova	Forest Code, Land Code, Law "On environmental protection", Law "On Pesticides and Agrochemicals", Law "On Environmental Impact Assessment", Law "On Land Protection", Law "On state control over the use and protection of land", Procedure for special use of forest resources, Procedure for division of forests into categories and allocation of specially protected forest areas, Procedure for Land Conservation, Rules for final felling, Recommendations on forest management under conditions of radioactive contamination
53	Management activities and environmental protection	21. Negative impacts on soils from management activities are minimised, and comply with legal requirements.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Centre for Strategic Communications and Information Security (2023), Evpak (2023), Kurkul.com (2023), Poliakova, Abruscato (2023), State Forest Resources Agency of Ukraine 2 (2024)	Lubov Polyakova, Ihor Skolskyi	Law "On Mine Action in Ukraine", Some issues of forestry during the period of martial law and amendments to the Resolution, Civil protection code of Ukraine, On Approval of the Action Plan of Executive Authorities for the Restoration of the De-occupied Territories of Territorial Communities, Minimum requirements for safety and health at work of forestry employees and during work with green plantations, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied, Some Issues on the Establishment, Functioning and Maintenance of the Register of Territories Contaminated/Probably Contaminated by Explosive Ordnance
54	Management activities and environmental protection	21. Negative impacts on soils from management activities are minimised, and comply with legal requirements.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	Centre for Strategic Communications and Information Security (2023), Evpak (2023), Poliakova, Abruscato (2023)	Volodymyr Korzhov, Lubov Polyakova, Ihor Skolskyi	Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine ", List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied
55	Health and safety	22. Legal requirements related to occupational health and safety are complied with.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3)	State Register of Court Decisions 2 (2021), SFE "Forests of Ukraine" 4 (2024), State Labour Service of Ukraine 2 (n/a), FSC Ukraine 2 (2024), State Labour Service of Ukraine (2021), Radionov, Gora (2021), SFE "Forests of Ukraine" 5 (2024)	Leonid Lunachevskyi, Tetiana Pyvovar	Law "On labour protection", Law "On Professional Development of Employees", Procedure for issuing permits for the performance of high-risk work and for the operation of high-risk machinery, mechanisms and equipment, List of High Risk Machines, Mechanisms and Equipment, Procedure for certification of workplaces in terms of labour conditions, Minimum requirements for safety and health at work of forestry employees and during work with green plantations, NPAOP 20.0-1.03-13 Rules on labour protection in the production of wood-fibre boards, NPAOP 20.0-1.02-05 Rules of labour protection in the woodworking industry, Protection Rules in the Woodworking Industry, Labour Code

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Description of legal requirements	Limitations of Sources
52	Management activities and environmental protection	21. Negative impacts on soils from management activities are minimised, and comply with legal requirements.	Non-negligible risk	Ukraine	2. Forests Contaminated with Radioactive Substances	The Law of Ukraine "On Land Protection" establishes the legal, economic, and social framework necessary for land protection, aiming to ensure rational land use, restore and enhance soil fertility, preserve the ecological functions of soil cover, and protect the environment. Forestry activities must comply with the Law of Ukraine on Environmental Protection, the Law of Ukraine on Forests, and the Forest Code of Ukraine. To minimise soil disturbance, forestry practices should limit or entirely avoid logging operations on slopes with an angle greater than 15 degrees unless appropriate erosion control measures are in place. Legislation addressing the negative impact of business activities on soils aims to protect and preserve soil resources as an essential component of the environment, ensuring rational soil use and preventing degradation and pollution. Specific activities that may affect soil conditions require special permits that outline permissible management methods and restrictions. Prior to commencing any activities with potential adverse effects on soils, an environmental impact assessment is conducted to identify risks and develop measures to mitigate negative impacts. According to Article 83 of the Forest Code of Ukraine, to enhance forest productivity, forest owners and permanent forest users are required to implement measures that improve soil fertility, including land reclamation and the prevention of soil erosion, waterlogging, salinisation, and other detrimental processes. Furthermore, Article 51 of the Law of Ukraine "On Land Protection" mandates that land conservation measures—including for degraded or unproductive lands lacking natural vegetation—be undertaken by terminating or restricting their economic use for a specified period, followed by reclamation, reforestation, or renaturalisation efforts.	N/A
53	Management activities and environmental protection	21. Negative impacts on soils from management activities are minimised, and comply with legal requirements.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Due to the nature of the source type, which includes areas contaminated with explosive objects and active combat areas, all forestry activities are prohibited under applicable legislation. The forestry activities can only commence after the demining and clearance of the contaminated area, which must be planned and executed by licensed organisations regulated by separate mine action legislation. According to the provisions of the Law of Ukraine "On Environmental Impact Assessment", planned activities aimed solely at ensuring state defence, addressing the consequences of emergencies, or managing situations related to the anti-terrorist operation are exempt from environmental impact assessments, provided they meet the criteria approved by the Cabinet of Ministers of Ukraine. This exemption extends to restoration work intended to mitigate the effects of armed aggression and hostilities during martial law, and in the reconstruction phase following the cessation of hostilities. In accordance with paragraph 80 of the Action Plan of Executive Authorities for the Restoration of the De-occupied Territories of Territorial Communities, a survey assessing the damage to forest areas resulting from temporary occupation should be conducted within six months from the date of cessation of such occupation. In accordance with the Resolution of the Cabinet of Ministers of Ukraine No. 740, dated June 7, 2024, titled "Some Issues on the Creation, Operation, and Maintenance of the Register of Territories Contaminated or Potentially Contaminated by Explosive Objects," a national Register is being developed with the State Emergency Service (SES) designated as its administrator. The Register will encompass all territories, regardless of ownership, impacted by hostilities and contaminated with explosive objects. As of November 28, 2024, the Register remains under development. Information regarding its activation will be published on the official SES website.	Literature sources contain generalised information on the impact of the war on forests and forestry
54	Management activities and environmental protection	21. Negative impacts on soils from management activities are minimised, and comply with legal requirements.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," legal entities located in the temporarily occupied territory are permitted to conduct business activities only after changing their tax address to a different territory of Ukraine. Furthermore, this article specifies that certain regulatory provisions do not apply within the temporarily occupied territory. A register of the territories where military operations are being (were) conducted or temporarily occupied by the Russian Federation is maintained, with periodic updates of the status of the territories. It is possible to obtain an information certificate on the location of a business entity in the territories from the said register.	Literature sources contain generalised information on the impact of the war on forests and forestry
55	Health and safety	22. Legal requirements related to occupational health and safety are complied with.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3)	Ukrainian legislation on occupational health and safety includes the Labour Code of Ukraine, the Law of Ukraine "On Labour Protection," and specific regulations such as the "Minimum Requirements for Safety and Health at Work of Forestry Workers and Work with Green Areas". "Minimum Requirements ..." sets out the minimum requirements for the safety and health of employees engaged in forestry, covering the organisation of workplaces, technical facilities, as well as requirements for training and briefings for employees. The document also defines the obligations of employers to ensure safe working conditions and prevent accidents. The Labour Protection Rules for Forestry and Forestry Industry Workers of 2005 are no longer in force. The Labour Protection Rules in the woodworking industry cover modern technologies, safe operation of equipment and safety culture. To carry out hazardous work, which includes logging, skidding and loading operations, it is necessary to obtain a work permit from the State Labour Service.	The database of identified non-conformances with the FSS in Ukraine from 2020 to 2024 (FSC Ukraine 2 (2024)) covers only certified forestry enterprises.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Risk threshold(s)	Short description of risk
56	Health and safety	22. Legal requirements related to occupational health and safety are complied with.	Non-negligible risk	Ukraine	2. Forests Contaminated with Radioactive Substances	22. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;; 22. 2. Violations of identified laws are not efficiently followed up on by the relevant entities;	There are widespread violations of occupational health and safety requirements that endanger the lives and health of workers, as well as a non-negligible risk to employees' health due to non-compliance with radiation control measures.
57	Health and safety	22. Legal requirements related to occupational health and safety are complied with.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	22. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	The contamination of the territory with explosive objects poses a non-negligible risk to the life and health of employees.
58	Health and safety	22. Legal requirements related to occupational health and safety are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	22. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements related to occupational health and safety.
59	Health and safety	23. Facilities and activities are safe and support worker's health, and workers have access to and use appropriate Personal Protective Equipment commensurate with the activities undertaken.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	23. 1. Applicable legislation for the area under assessment covers the requirements under this indicator, and the country has ratified the Occupational Safety and Health Convention (C155)[1] and Promotional Framework for Occupational Safety and Health Convention (C187)[2], but the risk assessment for indicator 22 confirms a designation of 'non-negligible risk';, 23. 3. Evidence indicates widespread or systematic violation of requirements covered under this indicator;; 23. 4. The non-fatal occupational injuries in the area under assessment are more than 591.5 per 100'000 workers and occupational fatalities are more than 2.45 per 100'000 workers.	There are widespread violations of Personal Protective Equipment requirements by employees, as well as fatal workplace injuries that exceed the quantitative threshold.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Long description of issue/risk
56	Health and safety	22. Legal requirements related to occupational health and safety are complied with.	Non-negligible risk	Ukraine	2. Forests Contaminated with Radioactive Substances	Logging and woodworking operations are high-risk activities where violations of health and safety requirements can result in accidents and pose threats to workers' lives. According to sources, violations of occupational health and safety regulations by forest users are common, putting workers' lives and health at risk during logging operations. The primary causes of accidents include breaches of labour protection rules during high-risk tasks, failure to follow safety instructions, and non-compliance with safety requirements when operating machinery and equipment. A separate issue in Ukraine's forestry sector is the contamination of forest ecosystems with man-made radionuclides (mainly 137Cs and 90Sr) resulting from the Chornobyl accident. Contaminated forest areas are distributed in a mosaic pattern, primarily in Polissia and to a lesser extent in the Right-Bank Forest-Steppe. These areas exhibit varying isotopic compositions and contamination levels, which are slowly decreasing due to the physical decay of radionuclides. Forest users managing areas with radiation contamination are required to adhere to differentiated forest management and occupational safety regulations based on contamination levels. However, there are instances of non-compliance with radiation safety and occupational health requirements, including unjustified reductions in radiation monitoring.
57	Health and safety	22. Legal requirements related to occupational health and safety are complied with.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	As a result of large-scale invasion and hostilities, 3 million hectares of Ukrainian forests have been affected, with approximately 500,000 km² of forest areas potentially requiring clearance of mines and explosive objects. Currently, there is no clear demarcation of mined and contaminated areas, nor regulation of forestry activities under such conditions. Cartographic information, particularly regarding mined areas, is published in limited form. Multiple incidents of civilian vehicles, tractors, and firefighting equipment detonating explosives have been reported. Large areas containing explosive devices lack warning signs, and safety rules are frequently disregarded. To mitigate risks, the State Forest Resources Agency has implemented accident prevention measures, including a Memo on safety, and the "Instruction on Labour Protection under Martial Law," integrated into occupational safety training and briefings of the SFE "Forests of Ukraine". Notably, in December 2023, a new Standard "Minimum requirements for the safety and health of forestry workers.." was introduced. Forestry enterprises with areas contaminated by explosive objects implement safety measures for employees, including: maintaining lists of potentially dangerous forest compartments marked on-site, collaborating with the State Emergency Service (SES), National Police, and local population, issuing directives on handling explosive ordnance, updating occupational safety instructions, and training personnel. Forestry operations in potentially contaminated areas are permitted only after inspection by specialised units of the SES, Armed Forces, and National Police, and upon obtaining permission. Following the precautionary approach, a non-negligible risk has been identified under the indicator due to threats to the life and health of forestry workers in areas contaminated with explosive objects.
58	Health and safety	22. Legal requirements related to occupational health and safety are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements related to occupational health and safety. The lack of Ukrainian control and monitoring in these areas limits the enforcement of safety standards, increasing the likelihood of widespread non-compliance and putting workers' health and safety at significant risk.
59	Health and safety	23. Facilities and activities are safe and support worker's health, and workers have access to and use appropriate Personal Protective Equipment commensurate with the activities undertaken.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	The risk description is combined for source types 1 and 2, as there is no separate information for source type 2, and non-negligible risk under indicator 22 is identified for both source types. Ukraine has ratified the Occupational Safety and Health Convention (C155) but has not ratified the Convention concerning the Promotion of Safety and Health at Work (C187). Forestry and woodworking are among the most hazardous industries in Ukraine. Every year, hundreds of workers in these industries die or lose their ability to work. According to the statistical reporting of the State Labour Service of Ukraine, in 2023, the frequency rate of occupational injuries in forestry and woodworking was 67.7 and 37 per 100,000 employees, respectively, while the fatality rates were 30.8 and 3.7 per 100,000 employees, respectively, thus exceeding the threshold for fatal injuries. The analysis of the FSC non-compliance database also indicates a significant risk for the indicator (threshold 23.3), as there are frequent cases of non-compliance with occupational health and safety rules by employees, including non-compliance with safety regulations, lack of instructions, inadequate control over safety compliance, and the absence or non-use of personal protective equipment by employees of forestry enterprises and/or contract organisations of logging crews. There has been an improvement in the occupational health and safety situation at the branches of the State Specialised Forestry Enterprise "Forests of Ukraine", as well as a relatively better OHS situation at certified enterprises. In 2023, the Minimum Occupational Health and Safety Requirements for Forestry Workers were introduced, which contain updated requirements and align with European occupational safety standards in forestry.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	References	Experts	Legislation
56	Health and safety	22. Legal requirements related to occupational health and safety are complied with.	Non-negligible risk	Ukraine	2. Forests Contaminated with Radioactive Substances	Intellectual Systems GEO (2014), Bilous et al. (2020), State Labour Service of Ukraine 2 (n/a), FSC Ukraine 2 (2024), State Labour Service of Ukraine (2021), Radionov, Gora (2021), SFE "Forests of Ukraine" 5 (2024), Orlov et al. (2021), National Scientific Centre for Radiation Medicine (2021), Kashparov et. al (2022)	Oleksandr Orlov, Dmytro Holyaka, Tetiana Pyvovar	Law "On labour protection", Law "On Professional Development of Employees", C115 – Radiation protection Convention, Law "On Protection of Human from Ionising Radiation'", Law "On the Use of Nuclear Energy and Radiation Safety", Law "On the Status and Social Protection of Citizens Affected by the Chornobyl Disaster", Law "On the legal regime of the territory affected by radioactive contamination as a result of the Chornobyl disaster ", State Hygienic Standard "Hygienic Standard for Specific Activity of Radionuclides (137)Cs and (90)Sr in Wood and Wood Products", State Sanitary Rules "Basic Sanitary Rules for Ensuring Radiation Safety of Ukraine", Minimum requirements for safety and health at work of forestry employees and during work with green plantations, NPAOP 20.0-1.02-05 Rules of labour protection in the woodworking industry, Procedure for issuing permits for the performance of high-risk work and for the operation of high-risk machinery, mechanisms and equipment, List of High Risk Machines, Mechanisms and Equipment, Recommendations on forest management under conditions of radioactive contamination, Labour Code
57	Health and safety	22. Legal requirements related to occupational health and safety are complied with.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Scientific and production magazine "Labour Protection" (2022), Zibtsev et al. (2022), SFE "Forests of Ukraine" 5 (2024), State Emergency Service of Ukraine (2024), State Forest Resources Agency of Ukraine 1 (2024), State Forest Resources Agency of Ukraine 2 (2024)	Leonid Lunachevskyi, Tetiana Pyvovar	Law "On Mine Action in Ukraine", Some issues of forestry during the period of martial law and amendments to the Resolution, Civil protection code of Ukraine, On Approval of the Action Plan of Executive Authorities for the Restoration of the De-occupied Territories of Territorial Communities, Minimum requirements for safety and health at work of forestry employees and during work with green plantations, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied, Some Issues on the Establishment, Functioning and Maintenance of the Register of Territories Contaminated/Probably Contaminated by Explosive Ordnance
58	Health and safety	22. Legal requirements related to occupational health and safety are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	N/A	Leonid Lunachevskyi, Tetiana Pyvovar	Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine ", List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied
59	Health and safety	23. Facilities and activities are safe and support worker's health, and workers have access to and use appropriate Personal Protective Equipment commensurate with the activities undertaken.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	ILO (2009), Novo-Volynsk City Council (2021), FSC Ukraine 2 (2024), State Labour Service of Ukraine (2021), Radionov, Gora (2021), SFE "Forests of Ukraine" 5 (2024), State Labour Service of Ukraine 4 (2024)	Leonid Lunachevskyi, Tetiana Pyvovar	Law "On labour protection", Law "On Professional Development of Employees", Minimum requirements for safety and health at work of forestry employees and during work with green plantations, Law "On Ratification of the ILO Convention No. 155 of 1981 concerning Occupational Safety and Health and the Working Environment", NPAOP 20.0-1.02-05 Rules of labour protection in the woodworking industry, NPAOP 20.0-3.10-05 Standards for free provision of special clothing, special footwear and other personal protective equipment for workers in the woodworking industry, Labour Code

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Description of legal requirements	Limitations of Sources
56	Health and safety	22. Legal requirements related to occupational health and safety are complied with.	Non-negligible risk	Ukraine	2. Forests Contaminated with Radioactive Substances	Ukrainian legislation on occupational health and safety includes the Labour Code of Ukraine, the Labour Protection Law, and specific regulations such as the Labour Protection Rules in the Woodworking Industry and the Minimum Safety and Health Requirements for Forestry Workers and Work with Greenery. These regulations cover modern technologies, equipment safety, and safety culture. The Labour Protection Rules for Forestry and Forestry Industry Workers, previously in force, have now been repealed. To conduct high-risk work, including logging and skidding operations, a work permit must be obtained from the State Labour Service. According to the Minimum Safety and Health Requirements for Forestry Employees and Work with Greenery, radiation levels in radioactively contaminated areas must be checked before major logging operations begin. In accordance with the Recommendations on Forestry in Conditions of Radioactive Contamination (approved by the Scientific and Technical Council of the State Forestry Agency on 02.03.2017, Protocol No. 2), forests contaminated with radioactive substances are subject to restrictions on forestry activities, forest use, and labour protection, depending on contamination levels. The classification of areas into radioactive zones is based on radiation monitoring and is documented in the Forestry Management Project. •Subzone 1a: Forests with soil contamination of 137Cs at 15.01-30.0 Ci/km², where working hours are regulated, and forestry activities are prohibited. •Subzone 1b: Forests with contamination above 30.0 Ci/km², where a special work regime is established for urgent operations. •Subzone 2a: Forests with contamination of 5.01-7.0 Ci/km², where radiation monitoring of fuelwood is required. •Subzone 2b: Forests with contamination of 7.01-10.0 Ci/km², where timber and products used for food storage require radiation monitoring. •Subzone 2c: Forests with contamination of 10.01-15.0 Ci/km², where all wood products require radiation monitoring. •Zone 3: Forests with contamination of 1.01-5 Ci/km², where monitoring of radioactive substances in non-wood products is mandatory. Key safety and labour protection requirements for forestry workers in radioactively contaminated areas include: •Radiation control and monitoring of forest areas. •Regulated working hours in areas with contamination levels exceeding 10 Ci/km² to protect employees. •Dust control: Logging should be conducted during autumn, winter, or under high-humidity conditions to reduce dust. •Personal protective equipment: Workers must use respirators, overalls, and other protective equipment when performing work that increases dust generation. •Dosimetric surveys: Logging in highly contaminated areas can only proceed after preliminary dosimetric	N/A
57	Health and safety	22. Legal requirements related to occupational health and safety are complied with.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	According to the 'Minimum Requirements for Safety and Health at Work of Forestry Workers and during Work with Green Areas', work in forest areas that are likely to be contaminated and contaminated with explosive objects, as well as those located near temporarily occupied territories, in areas where military (combat) operations were conducted and/or that were temporarily occupied, surrounded (blocked), should begin after the procedure for transferring responsibility for the cleared area from mine action operators to local state administrations, local self-government bodies. Demining activities on the contaminated territory are carried out with the involvement of relevant demining specialists. After demining, the mine action centre and humanitarian demining centre assume full responsibility for the absence of risks associated with explosive objects on the relevant territory by issuing a certificate (Law "On Mine Action"). Based on the requirements of this law, it is prohibited to carry out work on the contaminated territory before obtaining the certificate. The law requires all Ukrainian citizens to follow safety and behaviour rules during emergencies and in their daily work activities (Article 21(2) of the Civil Code of Ukraine). Under the Resolution of the Cabinet of Ministers of Ukraine No. 740, dated June 7, 2024, titled "Some Issues on the Creation, Operation, and Maintenance of the Register of Territories Contaminated or Potentially Contaminated by Explosive Objects," a national Register is being developed with the State Emergency Service (SES) designated as its administrator. The Register will encompass all territories, regardless of ownership, impacted by hostilities and contaminated with explosive objects. As of November 28, 2024, the Register remains under development. Information regarding its activation will be published on the official SES website.	The sources mainly refer to forest users subordinated to the State Forest Resources Agency.
58	Health and safety	22. Legal requirements related to occupational health and safety are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," legal entities located in the temporarily occupied territory are permitted to conduct business activities only after changing their tax address to a different territory of Ukraine. Furthermore, this article specifies that certain regulatory provisions do not apply within the temporarily occupied territory. A register of the territories where military operations are being (were) conducted or temporarily occupied by the Russian Federation is maintained, with periodic updates of the status of the territories. It is possible to obtain an information certificate on the location of a business entity in the territories from the said register.	N/A
59	Health and safety	23. Facilities and activities are safe and support worker's health, and workers have access to and use appropriate Personal Protective Equipment commensurate with the activities undertaken.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	The Order of the Ministry of Economy No. 17953, dated 27 November 2023, approved the Minimum Requirements for Safety and Health at Work of Forestry Employees and during Work with Green Plantations, while the previous regulatory document on the Rules of Occupational Safety and Health for Forestry and Forestry Industry Employees was repealed. The innovations encompass modern technologies, equipment safety, and occupational safety culture. The document expands its scope to include work with green spaces. The new document emphasises risk assessment and prevention, strengthens requirements for the training and briefing of employees—including the frequency and content of training-updates and details the requirements for personal protective equipment in accordance with modern standards, and addresses safety in various technological processes, considering modern technologies and equipment. The responsibilities of employers and employees for compliance with safety requirements are clearly defined. The requirements for medical examinations of employees have been updated, and the section on emergency procedures has been expanded. The 'Rules for Labour Protection in the Woodworking Industry' (NPAPP 20.0-1.02-05) set out the safety requirements for woodworking enterprises. This document includes general labour protection requirements for woodworking enterprises, safety requirements for technological processes, equipment, and tools, rules for the safe operation of woodworking machines and mechanisms, requirements for the organisation of workplaces and production facilities, standards for the use of personal protective equipment, rules for handling hazardous materials and production waste, requirements for electrical safety and fire safety at work, the procedure for conducting training and briefings on labour protection, and measures to prevent occupational injuries and diseases. This document is mandatory for all business entities operating in the woodworking sector, regardless of ownership and legal form.	The response of the State Labour Service of Ukraine 4 (2024) refers to the total figures without a breakdown by source type.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Risk threshold(s)	Short description of risk
60	Health and safety	23. Facilities and activities are safe and support worker's health, and workers have access to and use appropriate Personal Protective Equipment commensurate with the activities undertaken.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	23. 1. Applicable legislation for the area under assessment covers the requirements under this indicator, and the country has ratified the Occupational Safety and Health Convention (C155)[1] and Promotional Framework for Occupational Safety and Health Convention (C187)[2], but the risk assessment for indicator 22 confirms a designation of 'non-negligible risk';	The contamination of the territory with explosive objects poses a non-negligible risk to the life and health of employees.
61	Health and safety	23. Facilities and activities are safe and support worker's health, and workers have access to and use appropriate Personal Protective Equipment commensurate with the activities undertaken.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	23. 1. Applicable legislation for the area under assessment covers the requirements under this indicator, and the country has ratified the Occupational Safety and Health Convention (C155)[1] and Promotional Framework for Occupational Safety and Health Convention (C187)[2], but the risk assessment for indicator 22 confirms a designation of 'non-negligible risk';	In the temporarily occupied territories of Ukraine, it is impossible to guarantee that facilities and activities are safe or that workers have access to and use appropriate Personal Protective Equipment (PPE) commensurate with the activities undertaken.
62	Health and safety	24. The use, application, storage, and disposal of chemicals in management activities addresses the protection of the environment and human health and safety and complies with legal requirements.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	24. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	The risk associated with the use, application, storage, and disposal of chemicals in management activities was assessed as non-negligible based on the precautionary approach.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Long description of issue/risk
60	Health and safety	23. Facilities and activities are safe and support worker's health, and workers have access to and use appropriate Personal Protective Equipment commensurate with the activities undertaken.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Due to the ongoing military operations and the contamination of forests with explosive objects, all forestry activities, including timber harvesting, are either suspended or carried out with significant restrictions. It is only possible to commence work in such forests once a de-mining certificate has been obtained. However, there is a risk of non-compliance. Considering non-negligible risk under indicator 22 and according to precautionary approach a non-negligible risk has been identified under the indicator due to threats to the life and health of forestry workers in areas contaminated with explosive objects.
61	Health and safety	23. Facilities and activities are safe and support worker's health, and workers have access to and use appropriate Personal Protective Equipment commensurate with the activities undertaken.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	In the temporarily occupied territories of Ukraine, it is impossible to guarantee that facilities and activities are safe or that workers have access to and use appropriate Personal Protective Equipment (PPE) commensurate with the activities undertaken. The lack of Ukrainian control and oversight in these areas hampers the enforcement of health and safety regulations, leaving workers vulnerable to increased risks and insufficient protective measures.
62	Health and safety	24. The use, application, storage, and disposal of chemicals in management activities addresses the protection of the environment and human health and safety and complies with legal requirements.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	The risk description is combined for source types 1 and 2, as non-negligible risks under indicators 22 and 23 are identified for both source types. Forestry enterprises use pesticides and agrochemicals permitted for use in Ukraine, which require a permit, safety measures, compliance with the rules for handling these substances, and advance notification of residents and neighbouring farmland users. Certified forestry enterprises use pesticides in limited quantities in nurseries and greenhouses and do not use highly hazardous pesticides from the FSC list. If hazardous chemicals are used, environmental and social impact assessments must be carried out beforehand, and risk mitigation measures must be developed. No direct evidence was found indicating violations of the indicator requirements. Given the widespread issues surrounding ineffective control of occupational safety and non-compliance with the use of personal protective equipment among forestry employees (indicators 22 and 23), the risks associated with the use, application, storage, and disposal of chemicals in management activities cannot be overlooked. These risks are pertinent to protecting both the environment and human health while ensuring compliance with legal requirements. Therefore, they are assessed as non-negligible, following a precautionary approach.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	References	Experts	Legislation
60	Health and safety	23. Facilities and activities are safe and support worker's health, and workers have access to and use appropriate Personal Protective Equipment commensurate with the activities undertaken.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Scientific and production magazine "Labour Protection" (2022), Zibtsev et al. (2022), SFE "Forests of Ukraine" 5 (2024), State Emergency Service of Ukraine (2024), State Forest Resources Agency of Ukraine 1 (2024), State Forest Resources Agency of Ukraine 2 (2024)	Leonid Lunachevskyi, Tetiana Pyvovar	Law "On Mine Action in Ukraine", Some issues of forestry during the period of martial law and amendments to the Resolution, Civil protection code of Ukraine, On Approval of the Action Plan of Executive Authorities for the Restoration of the De-occupied Territories of Territorial Communities, Minimum requirements for safety and health at work of forestry employees and during work with green plantations, Some Issues on the Establishment, Functioning and Maintenance of the Register of Territories Contaminated/Probably Contaminated by Explosive Ordnance
61	Health and safety	23. Facilities and activities are safe and support worker's health, and workers have access to and use appropriate Personal Protective Equipment commensurate with the activities undertaken.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	N/A	Leonid Lunachevskyi, Tetiana Pyvovar	Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine ", List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation
62	Health and safety	24. The use, application, storage, and disposal of chemicals in management activities addresses the protection of the environment and human health and safety and complies with legal requirements.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	State Service of Ukraine for Food Safety and Consumer Protection (2024), Poltava City Council (2022), State Labour Service of Ukraine (2020)	Leonid Lunachevskyi, Tetiana Pyvovar	Law "On environmental protection", Law "On Pesticides and Agrochemicals", Law "On Beekeeping", Law "On Plant Protection", DSP 8.8.1.2.001-98 State sanitary rules 'Transportation, storage and use of pesticides in the national economy, DSP 382-96 State Sanitary Rules for Aviation Application of Pesticides and Agrochemicals, Procedure for obtaining a certificate of the right to work with pesticides, State Register of Pesticides and Agrochemicals Permitted for Use in Ukraine , Procedure for removal, disposal, destruction and neutralisation of unsuitable or prohibited pesticides and agrochemicals and their containers, Procedure for state accounting of availability and use of pesticides and agrochemicals, Law "On the Public Health System"

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Description of legal requirements	Limitations of Sources
60	Health and safety	23. Facilities and activities are safe and support worker's health, and workers have access to and use appropriate Personal Protective Equipment commensurate with the activities undertaken.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	According to the 'Minimum Requirements for Safety and Health at Work of Forestry Workers and during Work with Green Areas', work in forest areas that are likely to be contaminated and contaminated with explosive objects, as well as those located near temporarily occupied territories, in areas where military (combat) operations were conducted and/or that were temporarily occupied, surrounded (blocked), should begin after the procedure for transferring responsibility for the cleared area from mine action operators to local state administrations, local self-government bodies. Demining activities on the contaminated territory are carried out with the involvement of relevant demining specialists. After demining, the mine action centre and humanitarian demining centre assume full responsibility for the absence of risks associated with explosive objects on the relevant territory by issuing a certificate (Law "On Mine Action"). Based on the requirements of this law, it is prohibited to carry out work on the contaminated territory before obtaining the certificate. The law requires all Ukrainian citizens to follow safety and behaviour rules during emergencies and in their daily work activities (Article 21(2) of the Civil Code of Ukraine). Under the Resolution of the Cabinet of Ministers of Ukraine No. 740, dated June 7, 2024, titled "Some Issues on the Creation, Operation, and Maintenance of the Register of Territories Contaminated or Potentially Contaminated by Explosive Objects," a national Register is being developed with the State Emergency Service (SES) designated as its administrator. The Register will encompass all territories, regardless of ownership, impacted by hostilities and contaminated with explosive objects. As of November 28, 2024, the Register remains under development. Information regarding its activation will be published on the official SES website.	N/A
61	Health and safety	23. Facilities and activities are safe and support worker's health, and workers have access to and use appropriate Personal Protective Equipment commensurate with the activities undertaken.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," legal entities located in the temporarily occupied territory are permitted to conduct business activities only after changing their tax address to a different territory of Ukraine. Furthermore, this article specifies that certain regulatory provisions do not apply within the temporarily occupied territory. A register of the territories where military operations are being (were) conducted or temporarily occupied by the Russian Federation is maintained, with periodic updates of the status of the territories. It is possible to obtain an information certificate on the location of a business entity in the territories from the said register.	N/A
62	Health and safety	24. The use, application, storage, and disposal of chemicals in management activities addresses the protection of the environment and human health and safety and complies with legal requirements.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	The management of pesticides and agrochemicals in Ukraine is regulated by the following legislative acts: Laws of Ukraine "On the Public Health System", "On Pesticides and Agrochemicals", "On Plant Protection" ; State Sanitary Rules 8.8.1.2.001-98 'Transportation, Storage, and Use of Pesticides in the National Economy,' and DSP 382-96 'State Sanitary Rules for Aviation Application of Pesticides and Agrochemicals in the National Economy of Ukraine.' The Law of Ukraine "On Pesticides and Agrochemicals" defines the main principles of state policy in this field, including the priority of preserving human health and protecting the environment in relation to the economic effects of pesticide and agrochemical use, justification of their application and state control, and minimising pesticide use through the introduction of biological and other environmentally friendly, non-chemical plant protection methods. Only pesticides and agrochemicals that have undergone state registration and are listed in the State Register of Pesticides and Agrochemicals Permitted for Use in Ukraine are allowed to be sold in Ukraine. The treatment of plants and other objects must be conducted strictly according to indications, taking into account the economic threshold of harmfulness, the extent of plant and weed diseases, and the weather forecast. Direct supervision of pesticide operations must be performed by employees holding a certificate for work related to the transportation, storage, use, and trade of pesticides, in accordance with the Procedure for Obtaining a Certificate. This certificate is issued by the territorial bodies of the State Service of Ukraine on Food Safety and Consumer Protection based on a training certificate for safe pesticide and agrochemical work and a medical book with a conclusion from a medical commission indicating no health contraindications. Employees working with pesticides and agrochemicals must be provided with personal protective equipment and are permitted to engage in such work only after completing training and briefings. Pesticides and agrochemicals must be stored in warehouses constructed according to standard designs, in compliance with the requirements of DBN B.2.2-7-98 "Buildings and Structures for Storage of Mineral Fertilisers and Plant Protection Products." The Law of Ukraine "On Plant Protection" establishes the legal framework for plant protection against pests, diseases, and weeds, regulating relations related to pesticide use and defining the rights and obligations of enterprises, institutions, organisations, and citizens in this area. State Standard 8.8.1.2.001-98 "Transportation, Storage, and Use of Pesticides in the National Economy" outlines requirements for pesticide transportation, including labelling and packaging, defines rules for pesticide storage, stipulates requirements for storage facilities, and regulates pesticide usage, including the preparation of working solutions and treatments. It sets forth requirements for personal protective equipment for employees and outlines safety measures when handling pesticides. DSP 382-96 "State Sanitary Rules for Aviation Application of Pesticides and Agrochemicals in the National Economy of Ukraine" regulates the aerial application of pesticides and agrochemicals, establishing requirements for organizing aerial treatment operations, defining sanitary protection zones for aerial pesticide application, and	The sources of information contain legal requirements for the use of pesticides and agrochemicals, but do not contain evidence of violations.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Risk threshold(s)	Short description of risk
63	Health and safety	24. The use, application, storage, and disposal of chemicals in management activities addresses the protection of the environment and human health and safety and complies with legal requirements.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	24. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	The contamination of the territory with explosive objects poses a non-negligible risk to the life and health of employees.
64	Health and safety	24. The use, application, storage, and disposal of chemicals in management activities addresses the protection of the environment and human health and safety and complies with legal requirements.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	24. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In the temporarily occupied territories of Ukraine, it is impossible to guarantee that the use, application, storage, and disposal of chemicals in management activities comply with legal requirements or adequately address the protection of the environment and human health and safety.
65	Human and labour rights	25. Human rights protected under international law, as enshrined in national law, are complied with.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects		The risk of non-compliance with human rights protections, as enshrined in both international law and national legislation, is assessed as negligible.
66	Human and labour rights	25. Human rights protected under international law, as enshrined in national law, are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	25. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with human rights protections under international law, as enshrined in national law.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Long description of issue/risk
63	Health and safety	24. The use, application, storage, and disposal of chemicals in management activities addresses the protection of the environment and human health and safety and complies with legal requirements.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Due to the ongoing military operations and the contamination of forests with explosive objects, all forestry activities, are either suspended or carried out with significant restrictions. It is only possible to commence work in such forests once a de-mining certificate has been obtained. However, there is a risk of non-compliance. Considering non-negligible risk under indicator 22 and according to precautionary approach, a non-negligible risk has been identified under the indicator due to threats to the life and health of forestry workers in areas contaminated with explosive objects.
64	Health and safety	24. The use, application, storage, and disposal of chemicals in management activities addresses the protection of the environment and human health and safety and complies with legal requirements.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	In the temporarily occupied territories of Ukraine, it is impossible to guarantee that the use, application, storage, and disposal of chemicals in management activities comply with legal requirements or adequately address the protection of the environment and human health and safety. The lack of Ukrainian control and oversight in these areas limits the enforcement of environmental and safety regulations, increasing the potential for improper handling of chemicals, which can lead to environmental harm and pose risks to human health. As a result, chemical management practices may not meet safety and environmental standards, leaving both the ecosystem and workers vulnerable to harmful impacts.
65	Human and labour rights	25. Human rights protected under international law, as enshrined in national law, are complied with.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	The literature review indicates that human and labour rights in Ukraine are protected by both international and national law, and that there is no evidence of non-compliance in the forestry and woodworking sectors. Article 101 of the Constitution of Ukraine empowers the Parliamentary Commissioner for Human Rights to oversee the adherence to constitutional rights and freedoms. Furthermore, Article 55 of the Constitution grants individuals the right to seek protection of their rights through the Commissioner. According to the Law of Ukraine "On the Ukrainian Parliament Commissioner for Human Rights," individuals can apply to the Ombudsman for redress in cases where their rights and freedoms are violated by state authorities, local self-government bodies, or private entities. The Ombudsman's Office focuses on nine key areas: protection of human rights within security and defence institutions; safeguarding children's rights; addressing the rights of citizens affected by Russia's armed aggression; upholding social and economic rights; engaging in international advocacy; defending the rights of national minorities, and ensuring the respect of individual political and religious views; protecting human rights in detention facilities; safeguarding information rights; and ensuring fair trial and procedural rights. The Ombudsman's Secretariat regularly publishes annual and special reports on human rights, accessible on its official website. Additionally, the Ombudsman conducts systematic monitoring of the rights of national minorities, children, detainees, and other marginalized and vulnerable groups through visits to various institutions, including boarding schools, orphanages, detention centres, nursing homes, and schools for national minorities. In light of this information, the risk of non-compliance with human rights and labour rights in Ukraine is assessed as negligible.
66	Human and labour rights	25. Human rights protected under international law, as enshrined in national law, are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with human rights protections under international law, as enshrined in national law. The lack of Ukrainian control and oversight in these areas prevents the enforcement of legal protections, leading to potential violations of human rights. The occupying authorities may not uphold or respect these rights, which increases the likelihood of abuses and non-compliance with international human rights standards. Furthermore, there is substantial documentary evidence of significant violations of human and labour rights in areas temporarily occupied by the Russian Federation. As a result, this indicator is assessed as a non-negligible risk.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	References	Experts	Legislation
63	Health and safety	24. The use, application, storage, and disposal of chemicals in management activities addresses the protection of the environment and human health and safety and complies with legal requirements.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Zibtsev et al. (2022), State Forest Resources Agency of Ukraine 2 (2024)	Leonid Lunachevskyi, Tetiana Pyvovar	Law "On Mine Action in Ukraine", Some issues of forestry during the period of martial law and amendments to the Resolution, Civil protection code of Ukraine, On Approval of the Action Plan of Executive Authorities for the Restoration of the De-occupied Territories of Territorial Communities, Minimum requirements for safety and health at work of forestry employees and during work with green plantations
64	Health and safety	24. The use, application, storage, and disposal of chemicals in management activities addresses the protection of the environment and human health and safety and complies with legal requirements.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	N/A	Leonid Lunachevskyi, Tetiana Pyvovar	Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine ", List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied
65	Human and labour rights	25. Human rights protected under international law, as enshrined in national law, are complied with.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	Hush (2020) , State Service of Ukraine on Food Safety and Consumer Protection (2023), Ministry of Veterans Affairs of Ukraine (2024), Council of Europe (n/a), Radio Svoboda 3 (2024), Ukrainian Pravda (2023), ILO (n/a)	Georgyi Bondaruk, Roman Volosianchuk, Oksana Stankevych-Volosianchuk	Constitution of Ukraine, C081 - Labour Inspection Convention, Law "On the Ukrainian Parliament Commissioner for Human Rights"
66	Human and labour rights	25. Human rights protected under international law, as enshrined in national law, are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	Centre for Strategic Communications and Information Security (2023), Radio Svoboda 2 (2024)	Georgyi Bondaruk, Roman Volosianchuk, Oksana Stankevych-Volosianchuk	Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine ", List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Description of legal requirements	Limitations of Sources
63	Health and safety	24. The use, application, storage, and disposal of chemicals in management activities addresses the protection of the environment and human health and safety and complies with legal requirements.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	According to the 'Minimum Requirements for Safety and Health at Work of Forestry Workers and during Work with Green Areas', work in forest areas that are likely to be contaminated and contaminated with explosive objects, as well as those located near temporarily occupied territories, in areas where military (combat) operations were conducted and/or that were temporarily occupied, surrounded (blocked), should begin after the procedure for transferring responsibility for the cleared area from mine action operators to local state administrations, local self-government bodies. Demining activities on the contaminated territory are carried out with the involvement of relevant demining specialists. After demining, the mine action centre and humanitarian demining centre assume full responsibility for the absence of risks associated with explosive objects on the relevant territory by issuing a certificate (Law "On Mine Action"). Based on the requirements of this law, it is prohibited to carry out work on the contaminated territory before obtaining the certificate. The law requires all Ukrainian citizens to follow safety and behaviour rules during emergencies and in their daily work activities (Article 21(2) of the Civil Code of Ukraine). Under the Resolution of the Cabinet of Ministers of Ukraine No. 740, dated June 7, 2024, titled "Some Issues on the Creation, Operation, and Maintenance of the Register of Territories Contaminated or Potentially Contaminated by Explosive Objects," a national Register is being developed with the State Emergency Service (SES) designated as its administrator. The Register will encompass all territories, regardless of ownership, impacted by hostilities and contaminated with explosive objects. As of November 28, 2024, the Register remains under development. Information regarding its activation will be published on the official SES website.	N/A
64	Health and safety	24. The use, application, storage, and disposal of chemicals in management activities addresses the protection of the environment and human health and safety and complies with legal requirements.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," legal entities located in the temporarily occupied territory are permitted to conduct business activities only after changing their tax address to a different territory of Ukraine. Furthermore, this article specifies that certain regulatory provisions do not apply within the temporarily occupied territory. A register of the territories where military operations are being (were) conducted or temporarily occupied by the Russian Federation is maintained, with periodic updates of the status of the territories. It is possible to obtain an information certificate on the location of a business entity in the territories from the said register.	N/A
65	Human and labour rights	25. Human rights protected under international law, as enshrined in national law, are complied with.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	According to Article 24 of the Constitution of Ukraine, all citizens are entitled to equal constitutional rights and freedoms and are treated equally before the law, with no privileges or restrictions based on race, skin colour, political, religious, or other beliefs, gender, ethnic or social origin, property status, place of residence, language, or other characteristics. Article 27 guarantees the right to protect one's life and health, as well as that of others, from unlawful actions. Articles 28 and 29 stipulate that no individual shall be subjected to torture, cruel, inhuman, or degrading treatment or punishment, nor shall anyone be arrested or detained without a reasoned court decision, and only in accordance with the law. Under Article 36, citizens have the right to participate in trade unions to safeguard their labour and socio-economic rights and interests. Articles 43 to 45 guarantee the right to work, to strike, and to rest. Article 49 affirms the right to health care, medical assistance, and medical insurance. The Constitution further guarantees all other fundamental rights and freedoms. Additionally, the International Labour Organization Convention No. 81 of 1947, concerning Labour Inspection in Industry and Commerce, was ratified by Law of Ukraine "On ratification of the International Labour Organization Convention No. 81 of 1947 concerning Labour Inspection in Industry and Commerce" in 2004.	N/A
66	Human and labour rights	25. Human rights protected under international law, as enshrined in national law, are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," legal entities located in the temporarily occupied territory are permitted to conduct business activities only after changing their tax address to a different territory of Ukraine. Furthermore, this article specifies that certain regulatory provisions do not apply within the temporarily occupied territory. A register of the territories where military operations are being (were) conducted or temporarily occupied by the Russian Federation is maintained, with periodic updates of the status of the territories. It is possible to obtain an information certificate on the location of a business entity in the territories from the said register.	N/A

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Risk threshold(s)	Short description of risk
67	Human and labour rights	26. Harvest or trade in products do not contribute to a violation of international human rights or is not associated with armed conflicts.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	26. 6. There are rapidly changing circumstances within the area under assessment that pose a serious risk to the integrity or reputation of the FSC certification scheme.	Considering the ongoing armed aggression of the Russian Federation the risk under the indicator is non-negligible following the precautionary approach: the circumstances may rapidly change in territories under Ukrainian government control
68	Human and labour rights	26. Harvest or trade in products do not contribute to a violation of international human rights or is not associated with armed conflicts.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	26. 3. The area is covered by any other international ban on timber export;; 26. 6. There are rapidly changing circumstances within the area under assessment that pose a serious risk to the integrity or reputation of the FSC certification scheme.	Considering the ongoing armed aggression of the Russian Federation the risk under indicator is non-negligible: timber imports are prohibited from active conflict zones according to the recommendations of the EUTR Competent Authorities and the European Commission (2022), and circumstances may rapidly change.
69	Human and labour rights	26. Harvest or trade in products do not contribute to a violation of international human rights or is not associated with armed conflicts.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	26. 1. The area is a source of conflict timber[3];, 26. 3. The area is covered by any other international ban on timber export;	Due to the armed aggression of the Russian Federation, the temporary occupation of parts of Ukraine, the prohibition on timber trade originating from occupied territories, and the ongoing shifts in territorial control, there is a non-negligible risk that the harvesting or trading of products may violate international human rights or be associated with armed conflicts.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Long description of issue/risk
67	Human and labour rights	26. Harvest or trade in products do not contribute to a violation of international human rights or is not associated with armed conflicts.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	Considering the ongoing armed aggression of the Russian Federation, the risk under Indicator 26 is assessed as non-negligible, following the precautionary approach. In government-controlled areas of Ukraine (source types 1 and 2), there is no evidence or suspicion that timber revenues are contributing to the conflict. Furthermore, Ukrainian officials and forestry enterprises are not listed on UN Security Council sanctions lists. However, rapidly changing circumstances in the territories under assessment: the instability of the front line and the evolving territorial boundaries necessitate a careful risk assessment. According to the recommendations of the EUTR Competent Authorities and the European Commission (2022), timber imports are strictly prohibited from non-government-controlled areas and active conflict zones. Imports from government-controlled areas are permitted only if operators conduct appropriate due diligence and demonstrate negligible risk. To address this risk, it is essential to verify the location of the business entity (wood supplier or processor) to confirm that it operates within government-controlled territory (source types 1 and 2).
68	Human and labour rights	26. Harvest or trade in products do not contribute to a violation of international human rights or is not associated with armed conflicts.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Considering the ongoing armed aggression of the Russian Federation, the risk under the indicator is assessed as non-negligible for source type 3, which includes territories contaminated with explosive objects as well as zones of active hostilities. Additionally, rapidly changing circumstances in the assessed territories are evident, including the instability of the front line and evolving territorial boundaries. According to the recommendations of the EUTR Competent Authorities and the European Commission (2022), timber imports are prohibited from non-government-controlled areas and active conflict zones. Imports from government-controlled areas are permitted only if operators carry out appropriate due diligence and demonstrate negligible risk. Given the circumstances, the risk associated with this source type is considered non-mitigable.
69	Human and labour rights	26. Harvest or trade in products do not contribute to a violation of international human rights or is not associated with armed conflicts.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	Due to the ongoing armed aggression of the Russian Federation, the temporary occupation of parts of Ukrainian territory, the prohibition on trade in forestry products from these occupied areas, and the instability of territorial control, a non-negligible risk has been identified for timber originating from source type 4 (Temporarily occupied territories). While sanctions imposed by the European Union include a ban on timber imports from Russia following its aggression in 2022, occupation authorities continue logging operations in the occupied territories, and there are reports of timber from these areas entering international markets. According to the recommendations of the EUTR Competent Authorities and the European Commission (2022), timber imports are prohibited from non-government-controlled areas and active conflict zones, while imports from government-controlled areas are permitted only if operators carry out appropriate checks and demonstrate negligible risk. Given the circumstances, the risk associated with this source type is considered non-mitigable..

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	References	Experts	Legislation
67	Human and labour rights	26. Harvest or trade in products do not contribute to a violation of international human rights or is not associated with armed conflicts.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	European Commission 2 (2020), European Commission 1 (2022), European Commission 2 (2022), World bank (2024), The Wall Street Journal (2023), UN (1945), UN (2024)	Georgyi Bondaruk, Roman Volosianchuk, Oksana Stankevych-Volosianchuk, Tetiana Pyvovar	UN Charter, Some Issues on the Establishment, Functioning and Maintenance of the Register of Territories Contaminated/Probably Contaminated by Explosive Ordnance, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied, List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine "
68	Human and labour rights	26. Harvest or trade in products do not contribute to a violation of international human rights or is not associated with armed conflicts.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	European Commission 2 (2020), European Commission 1 (2022), European Commission 2 (2022), World bank (2024), The Wall Street Journal (2023), UN (1945), UN (2024)	Georgyi Bondaruk, Roman Volosianchuk, Oksana Stankevych-Volosianchuk, Tetiana Pyvovar	UN Charter, Some Issues on the Establishment, Functioning and Maintenance of the Register of Territories Contaminated/Probably Contaminated by Explosive Ordnance, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied, List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine "
69	Human and labour rights	26. Harvest or trade in products do not contribute to a violation of international human rights or is not associated with armed conflicts.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	European Commission 2 (2020), European Commission 1 (2022), European Commission 2 (2022), World bank (2024), The Wall Street Journal (2023), UN (1945), UN (2024)	Georgyi Bondaruk, Roman Volosianchuk, Oksana Stankevych-Volosianchuk, Tetiana Pyvovar	UN Charter, Some Issues on the Establishment, Functioning and Maintenance of the Register of Territories Contaminated/Probably Contaminated by Explosive Ordnance, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied, List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine "

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Description of legal requirements	Limitations of Sources
67	Human and labour rights	26. Harvest or trade in products do not contribute to a violation of international human rights or is not associated with armed conflicts.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	The UN Charter represents the most authoritative embodiment of universally recognised principles of international law, establishing binding obligations for all member states. Any treaties that contradict the UN Charter are considered null and void. Furthermore, treaties containing mandatory rules of international law take precedence over those that formulate dispositive rules. The Statute of the International Court of Justice, which is an integral part of the UN Charter, outlines the organisational principles, procedures, and competencies of the International Court of Justice, serving as the legal foundation for the Court's operations. In accordance with the Resolution of the Cabinet of Ministers of Ukraine No. 740, dated June 7, 2024, titled "Some Issues on the Creation, Operation, and Maintenance of the Register of Territories Contaminated or Potentially Contaminated by Explosive Objects," a national Register is being developed with the State Emergency Service (SES) designated as its administrator. The Register will encompass all territories, regardless of ownership, impacted by hostilities and contaminated with explosive objects. As of November 28, 2024, the Register remains under development. Information regarding its activation will be published on the official SES website. The current status of territories in Ukraine is documented in the "List of territories where hostilities are ongoing, have been conducted, or are temporarily occupied by the Russian Federation." This list is maintained by the Ministry for the Reintegration of Temporarily Occupied Territories of Ukraine (Order No. 309 of 22 December 2022, last updated in November 2024) and is updated monthly. It includes territorial communities and settlements classified as temporarily occupied, active combat zones, or areas of possible combat, specifying the start and end dates of these statuses. The end date in the category of temporarily occupied territories signifies de-occupation, while in the categories of active hostilities and possible hostilities, it marks the cessation of combat in these areas. Additionally, an information system supports this list, tracking territorial status and changes over time. For foreign economic activities, businesses can request an information certificate confirming the status of their location based on the Ministry-approved list.	N/A
68	Human and labour rights	26. Harvest or trade in products do not contribute to a violation of international human rights or is not associated with armed conflicts.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	The UN Charter represents the most authoritative embodiment of universally recognised principles of international law, establishing binding obligations for all member states. Any treaties that contradict the UN Charter are considered null and void. Furthermore, treaties containing mandatory rules of international law take precedence over those that formulate dispositive rules. The Statute of the International Court of Justice, which is an integral part of the UN Charter, outlines the organisational principles, procedures, and competencies of the International Court of Justice, serving as the legal foundation for the Court's operations. In accordance with the Resolution of the Cabinet of Ministers of Ukraine No. 740, dated June 7, 2024, titled "Some Issues on the Creation, Operation, and Maintenance of the Register of Territories Contaminated or Potentially Contaminated by Explosive Objects," a national Register is being developed with the State Emergency Service (SES) designated as its administrator. The Register will encompass all territories, regardless of ownership, impacted by hostilities and contaminated with explosive objects. As of November 28, 2024, the Register remains under development. Information regarding its activation will be published on the official SES website. The current status of territories in Ukraine is documented in the "List of territories where hostilities are ongoing, have been conducted, or are temporarily occupied by the Russian Federation." This list is maintained by the Ministry for the Reintegration of Temporarily Occupied Territories of Ukraine (Order No. 309 of 22 December 2022, last updated in November 2024) and is updated monthly. It includes territorial communities and settlements classified as temporarily occupied, active combat zones, or areas of possible combat, specifying the start and end dates of these statuses. The end date in the category of temporarily occupied territories signifies de-occupation, while in the categories of active hostilities and possible hostilities, it marks the cessation of combat in these areas. Additionally, an information system supports this list, tracking territorial status and changes over time. For foreign economic activities, businesses can request an information certificate confirming the status of their location based on the Ministry-approved list.	N/A
69	Human and labour rights	26. Harvest or trade in products do not contribute to a violation of international human rights or is not associated with armed conflicts.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	The UN Charter represents the most authoritative embodiment of universally recognised principles of international law, establishing binding obligations for all member states. Any treaties that contradict the UN Charter are considered null and void. Furthermore, treaties containing mandatory rules of international law take precedence over those that formulate dispositive rules. The Statute of the International Court of Justice, which is an integral part of the UN Charter, outlines the organisational principles, procedures, and competencies of the International Court of Justice, serving as the legal foundation for the Court's operations. In accordance with the Resolution of the Cabinet of Ministers of Ukraine No. 740, dated June 7, 2024, titled "Some Issues on the Creation, Operation, and Maintenance of the Register of Territories Contaminated or Potentially Contaminated by Explosive Objects," a national Register is being developed with the State Emergency Service (SES) designated as its administrator. The Register will encompass all territories, regardless of ownership, impacted by hostilities and contaminated with explosive objects. As of November 28, 2024, the Register remains under development. Information regarding its activation will be published on the official SES website. The current status of territories in Ukraine is documented in the "List of territories where hostilities are ongoing, have been conducted, or are temporarily occupied by the Russian Federation." This list is maintained by the Ministry for the Reintegration of Temporarily Occupied Territories of Ukraine (Order No. 309 of 22 December 2022, last updated in November 2024) and is updated monthly. It includes territorial communities and settlements classified as temporarily occupied, active combat zones, or areas of possible combat, specifying the start and end dates of these statuses. The end date in the category of temporarily occupied territories signifies de-occupation, while in the categories of active hostilities and possible hostilities, it marks the cessation of combat in these areas. Additionally, an information system supports this list, tracking territorial status and changes over time. For foreign economic activities, businesses can request an information certificate confirming the status of their location based on the Ministry-approved list.	N/A

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Risk threshold(s)	Short description of risk
70	Human and labour rights	27. Legal requirements related to child labour and employment of young workers are complied with.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects		The absence of evidence in the available literature indicates that legal requirements related to child labour and the employment of young workers are consistently enforced by all actors, thereby suggesting compliance with applicable legislation.
71	Human and labour rights	27. Legal requirements related to child labour and employment of young workers are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	27. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements related to child labour and the employment of young workers.
72	Human and labour rights	28. Child labour is not present, and the employment of young workers is responsibly managed, including related rights as specified in the ILO Fundamental Principles and Rights at Work.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects		The study of the situation in Ukraine did not reveal any evidence of widespread or systematic violations of labour rights in relation to child labour, including those set out in the ILO Fundamental Principles and Rights at Work.
73	Human and labour rights	28. Child labour is not present, and the employment of young workers is responsibly managed, including related rights as specified in the ILO Fundamental Principles and Rights at Work.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	28. 1. Applicable legislation for the area under assessment covers all ILO Fundamental Principles and Rights at Work, but the risk assessment for indicator 27 confirms a designation of 'non-negligible risk';	In the temporarily occupied territories of Ukraine, it is impossible to guarantee the absence of child labour or the responsible management of the employment of young workers.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Long description of issue/risk
70	Human and labour rights	27. Legal requirements related to child labour and employment of young workers are complied with.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	In Ukraine, the monitoring of legal violations is conducted by various entities, including the Ukrainian Parliament Commissioner for Human Rights and relevant civil society organisations, in accordance with the Constitution of Ukraine and the Law of Ukraine "On Principles of Preventing and Combating Discrimination in Ukraine." Violations of the identified legislation are addressed with preventive measures implemented by the appropriate authorities. Ukrainian law prohibits the employment of individuals under the age of 16. However, in special cases, with the consent of a parent or guardian, it is permissible to employ children aged 15 and under. Additionally, there are legal restrictions regarding the employment of individuals under 18 for certain types of work. As an exception, 14-year-olds may be engaged in light work that does not harm their health or interfere with their education, provided they have consent from a parent or guardian. Furthermore, students from general education schools, vocational schools, and institutions of professional higher education may be employed during their free time. The review of available literature does not indicate any reports of human rights violations against young people or children employed in the forestry sector.
71	Human and labour rights	27. Legal requirements related to child labour and employment of young workers are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements related to child labour and the employment of young workers. The absence of Ukrainian control and enforcement mechanisms in these areas presents a significant risk of child labour and the exploitation of young workers, leading to violations of national and international laws. As a result, this indicator is assessed as a non-negligible risk.
72	Human and labour rights	28. Child labour is not present, and the employment of young workers is responsibly managed, including related rights as specified in the ILO Fundamental Principles and Rights at Work.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	The International Labour Organization (ILO) defines child labour as "work that deprives children of their childhood, their potential and their dignity, and that is harmful to their physical and mental development." The 2014–2015 National Child Labour Survey differentiates between "working children," who are engaged in labour activities regardless of their social acceptability, and "child labour," which refers specifically to work that is deemed unacceptable according to ILO criteria because it threatens children's health, education, or moral development, necessitating national efforts to eliminate it. Conducted in 25 regions of Ukraine, this modular survey, based on a nationally representative territorial sample of households (excluding the Autonomous Republic of Crimea and Sevastopol), found no evidence of child labour in the forestry sector. Subsequent studies have not been conducted. Furthermore, the 2020 report by ILO and UNICEF provides information on child labour only for regions in Latin America, Africa, Asia, and Oceania. The lack of data on Ukraine within the European context suggests that the country is not perceived as having significant issues related to child rights violations, including child labour, particularly in the forestry sector.
73	Human and labour rights	28. Child labour is not present, and the employment of young workers is responsibly managed, including related rights as specified in the ILO Fundamental Principles and Rights at Work.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	In the temporarily occupied territories of Ukraine, it is impossible to guarantee the absence of child labour or the responsible management of the employment of young workers. The lack of Ukrainian control and enforcement mechanisms in these areas creates a high risk of violations of child labour laws and the exploitation of young workers, undermining the protection of their rights as outlined in the ILO Fundamental Principles and Rights at Work. Therefore, this indicator is assessed as a non-negligible risk.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	References	Experts	Legislation
70	Human and labour rights	27. Legal requirements related to child labour and employment of young workers are complied with.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	Hush (2020) , Ombudsman of Ukraine (2023), ILO, UNICEF (2020), Education Ombudsman of Ukraine (2021), State Labour Service of Ukraine 2 (2024), Ukrainian Pravda (2023)	Georgyi Bondaruk, Roman Volosianchuk, Oksana Stankevych-Volosianchuk	Declaration of the Rights of the Child, European Social Charter, C182 - Worst Forms of Child Labour Convention, UN Convention on the Rights of the Child, Constitution of Ukraine, Criminal Code of Ukraine, Law "On the protection of childhood", Law "On the Principles of Preventing and Combating Discrimination in Ukraine", Labour Code
71	Human and labour rights	27. Legal requirements related to child labour and employment of young workers are complied with.	Non- negligible risk	Ukraine	4. Temporarily Occupied Territories	N/A	Georgyi Bondaruk, Roman Volosianchuk, Oksana Stankevych-Volosianchuk	Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine ", List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied
72	Human and labour rights	28. Child labour is not present, and the employment of young workers is responsibly managed, including related rights as specified in the ILO Fundamental Principles and Rights at Work.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	Ombudsman of Ukraine (2023), ILO, UNICEF (2020), State Labour Service of Ukraine 2 (2024), National Child Labour Survey (2017)	Georgyi Bondaruk, Roman Volosianchuk, Oksana Stankevych-Volosianchuk	Declaration of the Rights of the Child, European Social Charter, C182 - Worst Forms of Child Labour Convention, UN Convention on the Rights of the Child, Constitution of Ukraine, Criminal Code of Ukraine, Law "On the protection of childhood", Law "On the Principles of Preventing and Combating Discrimination in Ukraine", Labour Code
73	Human and labour rights	28. Child labour is not present, and the employment of young workers is responsibly managed, including related rights as specified in the ILO Fundamental Principles and Rights at Work.	Non- negligible risk	Ukraine	4. Temporarily Occupied Territories	N/A	Georgyi Bondaruk, Oksana Stankevych-Volosianchuk, Roman Volosianchuk	Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine ", List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Description of legal requirements	Limitations of Sources
70	Human and labour rights	27. Legal requirements related to child labour and employment of young workers are complied with.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	The Declaration of the Rights of the Child (1959), the European Social Charter (1961), the European Social Charter on the Minimum Age for Admission to Employment (1973), and the International Labor Organization Convention No. 182 (1999) establish fundamental rights for children. These include protection from exploitation and illegal labour, access to adequate education and social protection, setting minimum age standards for employment, restricting access to hazardous forms of labour, and combatting the worst forms of child labour, such as slavery, sexual exploitation, and involvement in armed conflicts. The UN Convention on the Rights of the Child emphasises the right of the child to be protected from exploitation, prohibits the worst forms of child labour and stresses the need for special protection and assistance for vulnerable groups, including orphans, refugees and children involved in sexual and commercial activities. In Ukrainian legislation, issues related to child exploitation and liability are addressed in several legal frameworks, including the Criminal Code of Ukraine (Articles 149-1501, 3011-304), the Constitution (Article 43), the Law of Ukraine "On Protection of Childhood" (Article 21) and the Labour Code (Articles 188, 190, 192). The Criminal Code defines child labour that does not comply with legal requirements as exploitation and classifies it as a crime punishable by up to six months' imprisonment or three years' deprivation of liberty, with a possible ban on certain positions or activities for up to three years. In addition, the Criminal Code contains specific provisions for trafficking in children, involvement in prostitution, begging and the production of pornography. The Law of Ukraine "On Protection of Childhood" requires the state to protect children from all forms of physical and mental violence, abuse and exploitation, including sexual exploitation. This law also outlines the specific regulations on child labour and identifies the worst forms of labour. The Labour Code of Ukraine sets age limits for minors and prohibits the employment of persons under 18 for night work, overtime or weekend work. It also prohibits those under 18 from performing heavy, dangerous or underground work and restricts them from lifting or moving objects above specified weight limits. In particular, persons under the age of 16 may not be employed. However, with the consent of their parents or guardians, persons who have reached the age of 15 may be employed in exceptional cases. In order to prepare young people for productive work, students in general secondary, vocational or higher education may, from the	N/A
71	Human and labour rights	27. Legal requirements related to child labour and employment of young workers are complied with.	Non- negligible risk	Ukraine	4. Temporarily Occupied Territories	According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," legal entities located in the temporarily occupied territory are permitted to conduct business activities only after changing their tax address to a different territory of Ukraine. Furthermore, this article specifies that certain regulatory provisions do not apply within the temporarily occupied territory. A register of the territories where military operations are being (were) conducted or temporarily occupied by the Russian Federation is maintained, with periodic updates of the status of the territories. It is possible to obtain an information certificate on the location of a business entity in the territories from the said register.	N/A
72	Human and labour rights	28. Child labour is not present, and the employment of young workers is responsibly managed, including related rights as specified in the ILO Fundamental Principles and Rights at Work.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	In Ukrainian legislation, the issue of child exploitation and liability is addressed in several key documents: the Criminal Code of Ukraine (Articles 149-1501, 3011-304), the Constitution (Article 43), the Law of Ukraine "On Protection of Childhood" (Article 21), and the Labour Code of Ukraine (Articles 188, 190, 192). The Criminal Code defines child labour that does not comply with legal requirements as exploitation, classifying it as a crime punishable by arrest for up to six months or restraint of liberty for up to three years, along with a prohibition on holding specific positions or engaging in certain activities for a duration of up to three years. Additionally, the Criminal Code includes provisions addressing child trafficking, involvement in prostitution, begging, pornography, and other illegal activities. The Law of Ukraine "On Protection of Childhood" mandates state protection for children against all forms of physical and mental violence, abuse, and exploitation, including sexual exploitation. This law also specifies the conditions under which children may be involved in labour and identifies the worst forms of child labour. The Labour Code outlines restrictions on the employment of minors, prohibiting individuals under the age of eighteen from working night shifts, overtime, or on weekends, as well as from engaging in heavy labour or working in hazardous conditions, including underground work. It also prohibits individuals under eighteen from lifting or moving objects exceeding legally established weight limits. Employment of persons under the age of sixteen is not permitted. However, with parental consent, individuals aged fifteen may be employed under exceptional circumstances. To facilitate productive work, students from general secondary, vocational, or higher education institutions who are receiving any form of primary, basic secondary, or specialised secondary education may be engaged in light work that does not jeopardise their health or disrupt their education after reaching the age of fourteen, also with parental consent (Article 188). Employees under eighteen are entitled to a basic annual vacation of 31 calendar days, with additional vacation benefits specified in Article 195 of the Labour Code. They can request annual leave at a time that suits them, and in their first year of employment, full-time vacation may be granted upon request before completing six months of continuous employment. Article 21 of the Law of Ukraine "On Protection of Childhood" establishes the minimum age for employment and prohibits involving children in the worst forms of child labour, heavy work, or hazardous conditions, as well as working beyond the reduced working hours stipulated by law.	N/A
73	Human and labour rights	28. Child labour is not present, and the employment of young workers is responsibly managed, including related rights as specified in the ILO Fundamental Principles and Rights at Work.	Non- negligible risk	Ukraine	4. Temporarily Occupied Territories	According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," legal entities located in the temporarily occupied territory are permitted to conduct business activities only after changing their tax address to a different territory of Ukraine. Furthermore, this article specifies that certain regulatory provisions do not apply within the temporarily occupied territory. A register of the territories where military operations are being (were) conducted or temporarily occupied by the Russian Federation is maintained, with periodic updates of the status of the territories. It is possible to obtain an information certificate on the location of a business entity in the territories from the said register.	N/A

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Risk threshold(s)	Short description of risk
74	Human and labour rights	29. Legal requirements related to modern slavery, including forced and compulsory labour, are complied with.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects		There is no evidence of non-compliance with Ukrainian legislation related to modern slavery, nor any indications of enforcement deficiencies by the relevant authorities.
75	Human and labour rights	29. Legal requirements related to modern slavery, including forced and compulsory labour, are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	29. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In the temporarily occupied territories of Ukraine, it is impossible to guarantee the protection of human rights and the prevention of abuses such as forced and compulsory labour.
76	Human and labour rights	30. Modern slavery, including forced and compulsory labour are not used, promoted, or supported in any way, including as specified in the ILO Fundamental Principles and Rights at Work.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects		There is no evidence of widespread or systematic violations related to modern slavery, including forced and compulsory labour, in the forestry sector of Ukraine.
77	Human and labour rights	30. Modern slavery, including forced and compulsory labour are not used, promoted, or supported in any way, including as specified in the ILO Fundamental Principles and Rights at Work.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	30. 1. Applicable legislation for the area under assessment covers all ILO Fundamental Principles and Rights at Work, but the risk assessment for indicator 29 confirms a designation of 'non-negligible risk';	In the temporarily occupied territories of Ukraine, compliance with ILO Fundamental Principles and Rights at Work, including the prohibition of modern slavery and forced labour, cannot be ensured.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Long description of issue/risk
74	Human and labour rights	29. Legal requirements related to modern slavery, including forced and compulsory labour, are complied with.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	Open sources indicate that forced labour, a form of human trafficking, does occur in Ukraine; however, law enforcement agencies actively detect these cases and bring perpetrators to justice. These instances primarily arise in sectors such as agriculture, development, and industry, where a substantial proportion of private capital is involved and unskilled labour is frequently utilised. Notably, there are currently no reported cases of forced labour in the forestry and woodworking sectors. Monitoring efforts for forced labour cases are conducted by law enforcement agencies, non-governmental organisations (NGOs), and the Office of the Ombudsman of Ukraine.
75	Human and labour rights	29. Legal requirements related to modern slavery, including forced and compulsory labour, are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	In the temporarily occupied territories of Ukraine, it is impossible to guarantee the protection of human rights and the prevention of abuses such as forced and compulsory labour. The lack of Ukrainian control and oversight in these areas increases the risk of exploitation, forced labour, and other forms of modern slavery. Therefore, this indicator is assessed as a non-negligible risk.
76	Human and labour rights	30. Modern slavery, including forced and compulsory labour are not used, promoted, or supported in any way, including as specified in the ILO Fundamental Principles and Rights at Work.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	The current legislation in Ukraine comprehensively addresses all fundamental labour principles and rights as specified in the ILO Fundamental Principles and Rights at Work. There are no reported cases or emerging trends related to forced labour or violations of labour laws specifically within the forestry sector. Literature analysis indicates that known instances of forced labour and non-compliance predominantly occur in agriculture and development. Monitoring of forced labour cases is carried out by law enforcement agencies, non-governmental organisations (NGOs), and the Office of the Ombudsman of Ukraine.
77	Human and labour rights	30. Modern slavery, including forced and compulsory labour are not used, promoted, or supported in any way, including as specified in the ILO Fundamental Principles and Rights at Work.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	In the temporarily occupied territories of Ukraine, compliance with ILO Fundamental Principles and Rights at Work, including the prohibition of modern slavery and forced labour, cannot be ensured. Ukrainian regulatory authorities are unable to observe human rights, detect violations, or enforce legal compliance in these areas, resulting in a designation of non-negligible risk.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	References	Experts	Legislation
74	Human and labour rights	29. Legal requirements related to modern slavery, including forced and compulsory labour, are complied with.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	Hush (2020) , State Labour Service of Ukraine 1 (2024), Judicial and legal newspaper of Ukraine 2 (2024), State Labour Service of Ukraine 5 (2024), Zaborona (2021), Ukrainian Pravda (2023)	Georgyi Bondaruk, Roman Volosianchuk, Oksana Stankevych-Volosianchuk	Constitution of Ukraine, Commercial Code of Ukraine, Law "On the Principles of Preventing and Combating Discrimination in Ukraine", Law "On collective bargaining agreements and contracts", Law "On combating human trafficking", C081 - Labour Inspection Convention, Labour Code
75	Human and labour rights	29. Legal requirements related to modern slavery, including forced and compulsory labour, are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	N/A	Georgyi Bondaruk, Roman Volosianchuk, Oksana Stankevych-Volosianchuk	Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine ", List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied
76	Human and labour rights	30. Modern slavery, including forced and compulsory labour are not used, promoted, or supported in any way, including as specified in the ILO Fundamental Principles and Rights at Work.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	Hush (2020) , State Labour Service of Ukraine 1 (2024), State Labour Service of Ukraine 5 (2024), Zaborona (2021), Ukrainian Pravda (2023)	Georgyi Bondaruk, Roman Volosianchuk, Oksana Stankevych-Volosianchuk	Constitution of Ukraine, Commercial Code of Ukraine, Law "On the Principles of Preventing and Combating Discrimination in Ukraine", Law "On collective bargaining agreements and contracts", Law "On combating human trafficking", C081 - Labour Inspection Convention, Labour Code
77	Human and labour rights	30. Modern slavery, including forced and compulsory labour are not used, promoted, or supported in any way, including as specified in the ILO Fundamental Principles and Rights at Work.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	Centre for Strategic Communications and Information Security (2023)	Georgyi Bondaruk, Roman Volosianchuk, Oksana Stankevych-Volosianchuk	Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine ", List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Description of legal requirements	Limitations of Sources
74	Human and labour rights	29. Legal requirements related to modern slavery, including forced and compulsory labour, are complied with.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	According to Article 24 of the Constitution of Ukraine, all citizens are entitled to equal rights and freedoms without discrimination based on race, skin colour, political or religious beliefs, gender, ethnic origin, property status, place of residence, language, or other characteristics. Article 27 guarantees the right to protect one's life and health, while Articles 28 and 29 prohibit torture and inhumane treatment, stipulating that no one can be arrested or detained without a reasoned court decision as prescribed by law. Article 36 affirms citizens' rights to participate in trade unions for the protection of labour and socio-economic rights, while Articles 43-45 safeguard the right to work, strike, and rest. Article 49 ensures the right to health care and medical assistance, alongside other fundamental rights and freedoms. The Commercial Code of Ukraine establishes the legal framework for diverse economic activities, promoting business growth and social production efficiency in alignment with constitutional requirements, while fostering harmonisation with other economic systems. The Law of Ukraine "On Principles of Preventing and Combating Discrimination" delineates the framework for ensuring equal opportunities and rights for individuals, with monitoring powers vested in entities such as the Verkhovna Rada, the Ukrainian Parliament Commissioner for Human Rights, and local authorities. The Labour Code of Ukraine outlines the legal basis for citizens to engage in productive work, guaranteeing minimum wage and the freedom to choose one's profession. It specifies labour relations, including contract terms, days off, and leave entitlements. The Law of Ukraine "On Collective Bargaining Agreements" facilitates the development and implementation of agreements that regulate labour relations and protect the interests of employees and employers. Additionally, the Law of Ukraine "On Combating Human Trafficking" defines the framework for addressing human trafficking, ensuring gender equality, and outlining state policy directions. Key policy focuses include raising public awareness, combating trafficking-related crimes, and providing assistance and protection to victims, including a robust system for restoring their rights and facilitating inter-agency collaboration. Furthermore, Ukraine has ratified the International Labour Organization Convention No. 81 concerning Labour Inspection in Industry and Commerce to enhance labour standards and protections.	N/A
75	Human and labour rights	29. Legal requirements related to modern slavery, including forced and compulsory labour, are complied with.	Non- negligible risk	Ukraine	4. Temporarily Occupied Territories	According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," legal entities located in the temporarily occupied territory are permitted to conduct business activities only after changing their tax address to a different territory of Ukraine. Furthermore, this article specifies that certain regulatory provisions do not apply within the temporarily occupied territory. A register of the territories where military operations are being (were) conducted or temporarily occupied by the Russian Federation is maintained, with periodic updates of the status of the territories. It is possible to obtain an information certificate on the location of a business entity in the territories from the said register.	N/A
76	Human and labour rights	30. Modern slavery, including forced and compulsory labour are not used, promoted, or supported in any way, including as specified in the ILO Fundamental Principles and Rights at Work.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	According to Article 24 of the Constitution of Ukraine, all citizens are granted equal constitutional rights and freedoms and are equal before the law. No privileges or restrictions shall be imposed based on race, skin colour, political, religious, or other beliefs, gender, ethnic or social origin, property status, place of residence, language, or any other characteristics. Article 27 guarantees the right of every individual to protect their own life and health, as well as the lives and health of others, from unlawful encroachments. Articles 28 and 29 state that no person shall be subjected to torture or cruel, inhuman, or degrading treatment or punishment, nor shall anyone be arrested or detained except by a reasoned court decision, and only under the grounds and procedures prescribed by law. Article 36 affirms citizens' rights to participate in trade unions to protect their labour and socio-economic rights and interests. Articles 43 to 45 guarantee the right to work, to strike, and to rest. Furthermore, Article 49 ensures the right to health care, medical assistance, and medical insurance. The Constitution also guarantees all other fundamental rights and freedoms. The Commercial Code of Ukraine establishes a legal framework for economic activities based on the diversity of business entities of various ownership forms. Its objective is to facilitate the growth of business activity, promote entrepreneurship, and thereby enhance the efficiency of social production, in accordance with the Constitution of Ukraine. The Code aims to establish a public economic order within Ukraine's economic system and to promote harmonisation with other economic systems. The Law of Ukraine "On Principles of Preventing and Combating Discrimination in Ukraine" defines the organisational and legal framework for preventing and combating discrimination, ensuring equal opportunities for the exercise of human and civil rights and freedoms. Article 2 of this law mandates the protection of equality of rights and freedoms for individuals and groups, ensuring equality before the law, respect for individual dignity, and equal opportunities for all. Articles 9 to 13 delineate the responsibilities of entities tasked with monitoring and responding to discrimination, including the Verkhovna Rada of Ukraine, the Ukrainian Parliament Commissioner for Human Rights, the Cabinet of Ministers of Ukraine, and other state and local government bodies, as well as public organisations and individuals. The Labour Code of Ukraine establishes the legal basis and guarantees for the exercise of citizens' rights to productive and creative work. Article 2 entrusts the state with the realisation of the right of citizens to work, ensuring access to employment with remuneration not lower than the minimum wage set by the state, as well as the right to freely choose their profession and occupation. The Code also regulates the conclusion and termination of labour contracts between employers and employees. Additionally, it defines provisions for days off and holidays (Article 73), annual leave, and the duration of leave (Articles 74-80), along with other	N/A
77	Human and labour rights	30. Modern slavery, including forced and compulsory labour are not used, promoted, or supported in any way, including as specified in the ILO Fundamental Principles and Rights at Work.	Non- negligible risk	Ukraine	4. Temporarily Occupied Territories	According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," legal entities located in the temporarily occupied territory are permitted to conduct business activities only after changing their tax address to a different territory of Ukraine. Furthermore, this article specifies that certain regulatory provisions do not apply within the temporarily occupied territory. A register of the territories where military operations are being (were) conducted or temporarily occupied by the Russian Federation is maintained, with periodic updates of the status of the territories. It is possible to obtain an information certificate on the location of a business entity in the territories from the said register.	N/A

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Risk threshold(s)	Short description of risk
78	Human and labour rights	31. Legal requirements related to the Freedom of Association, the Right to Organise and the Right to Collective Bargaining are complied with.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects		There is no evidence of non-compliance with legal requirements in the forestry sector in Ukraine related to the Freedom of Association, the Right to Organise, and the Right to Collective Bargaining, nor indications of disregard for these regulations by relevant entities.
79	Human and labour rights	31. Legal requirements related to the Freedom of Association, the Right to Organise and the Right to Collective Bargaining are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	31. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements related to the Freedom of Association, the Right to Organise, and the Right to Collective Bargaining.
80	Human and labour rights	32. Labour rights related to the Freedom of Association, the Right to Organise and the Right to Collective Bargaining are respected, including as specified in the ILO Fundamental Principles and Rights at Work.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects		There is no evidence of widespread or systematic violations of labour rights related to the Freedom of Association, the Right to Organise, and the Right to Collective Bargaining, including those outlined in the ILO Fundamental Principles and Rights at Work.
81	Human and labour rights	32. Labour rights related to the Freedom of Association, the Right to Organise and the Right to Collective Bargaining are respected, including as specified in the ILO Fundamental Principles and Rights at Work.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	32. 1. Applicable legislation for the area under assessment covers all ILO Fundamental Principles and Rights at Work but the risk assessment for indicator 31 confirms a designation of 'non-negligible risk';	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements related to the Freedom of Association, the Right to Organise, and the Right to Collective Bargaining.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Long description of issue/risk
78	Human and labour rights	31. Legal requirements related to the Freedom of Association, the Right to Organise and the Right to Collective Bargaining are complied with.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	Employees within the forestry sector of Ukraine have exercised their right to public association, resulting in the establishment of three prominent organisations: the Society of Foresters of Ukraine, and two distinct Trade Unions of Forestry Workers of Ukraine. Society of Foresters of Ukraine: This organisation unites forestry workers and has a clearly defined mission, objectives, and ongoing activities. The official website of the Society is updated daily, providing comprehensive information about its mission, objectives, organisational structure, membership, activities, and the latest news. Trade Union of Forestry Workers of Ukraine: This union represents forestry workers employed by the State Specialised Enterprise "Forests of Ukraine." It is an active organisation, with its official website detailing the union's mission, charter, organisational structure, activities, and news updates, all of which are consistently maintained. Trade Union of Forestry Workers of Ukraine: This organisation also unites employees within the forestry sector. While information about this union is less accessible in open sources, it is known to be active; for example, the VII Congress of the Trade Union took place in 2021, during which the Chairman of the Central Committee was elected.
79	Human and labour rights	31. Legal requirements related to the Freedom of Association, the Right to Organise and the Right to Collective Bargaining are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements related to the Freedom of Association, the Right to Organise, and the Right to Collective Bargaining. Identified laws are not enforced by relevant authorities, and Ukrainian regulatory bodies are unable to ensure the observance of human rights or enforce legal compliance. Consequently, this indicator is assessed as non-negligible risk.
80	Human and labour rights	32. Labour rights related to the Freedom of Association, the Right to Organise and the Right to Collective Bargaining are respected, including as specified in the ILO Fundamental Principles and Rights at Work.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	The analysis of national legislation relevant to the assessed area comprehensively addresses all International Labour Organization (ILO) Fundamental Principles and Rights at Work, aligning with the requirements of the applicable indicators. Employees within the forestry sector of Ukraine have successfully exercised their right to public association, leading to the establishment of three key organisations: the Society of Foresters of Ukraine, and two Trade Unions of Forestry Workers of Ukraine. Society of Foresters of Ukraine: This organisation unites forestry workers and has clearly defined missions, objectives, and ongoing activities. The official website of the Society is updated daily, providing comprehensive information regarding its mission, objectives, structure, membership, activities, and the latest news. Trade Union of Forestry Workers of Ukraine: This union comprises forestry workers affiliated with the State Specialised Enterprise "Forests of Ukraine." It is an active organisation, with its official website detailing its mission, charter, structure, activities, and news, including a photo gallery. The website's content is continuously updated. The second Trade Union of Forestry Workers of Ukraine also represents employees in the forestry sector; however, there is limited publicly available information about this union. Notably, it has remained active, as evidenced by the VII Congress held in 2021, during which the Chairman of the Central Committee of the Union was elected.
81	Human and labour rights	32. Labour rights related to the Freedom of Association, the Right to Organise and the Right to Collective Bargaining are respected, including as specified in the ILO Fundamental Principles and Rights at Work.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements related to the Freedom of Association, the Right to Organise, and the Right to Collective Bargaining. Ukrainian regulatory authorities are unable to ensure the observance of these rights, detect violations, or enforce legal compliance. Consequently, this indicator is assessed as a non-negligible risk.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	References	Experts	Legislation
78	Human and labour rights	31. Legal requirements related to the Freedom of Association, the Right to Organise and the Right to Collective Bargaining are complied with.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	Society of Foresters of Ukraine (2024), Federation of Trade Unions of Ukraine (2021), Trade Union of Forestry Workers of Ukraine (2024)	Georgyi Bondaruk, Roman Volosianchuk, Oksana Stankevych-Volosianchuk	Law "On collective bargaining agreements and contracts", Law "On trade unions, their rights and guarantees of activity", Law "On public associations"
79	Human and labour rights	31. Legal requirements related to the Freedom of Association, the Right to Organise and the Right to Collective Bargaining are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	N/A	Georgyi Bondaruk, Oksana Stankevych-Volosianchuk, Roman Volosianchuk	Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine ", List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied
80	Human and labour rights	32. Labour rights related to the Freedom of Association, the Right to Organise and the Right to Collective Bargaining are respected, including as specified in the ILO Fundamental Principles and Rights at Work.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	Society of Foresters of Ukraine (2024), Federation of Trade Unions of Ukraine (2021), Trade Union of Forestry Workers of Ukraine (2024)	Georgyi Bondaruk, Roman Volosianchuk, Oksana Stankevych-Volosianchuk	Law "On collective bargaining agreements and contracts", Law "On trade unions, their rights and guarantees of activity", Law "On public associations"
81	Human and labour rights	32. Labour rights related to the Freedom of Association, the Right to Organise and the Right to Collective Bargaining are respected, including as specified in the ILO Fundamental Principles and Rights at Work.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	N/A	Georgyi Bondaruk, Oksana Stankevych-Volosianchuk, Roman Volosianchuk	Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine ", List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Description of legal requirements	Limitations of Sources
78	Human and labour rights	31. Legal requirements related to the Freedom of Association, the Right to Organise and the Right to Collective Bargaining are complied with.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	The Law of Ukraine "On Collective Bargaining Agreements and Contracts" establishes the legal framework for the development, conclusion, and implementation of collective bargaining agreements. This framework aims to regulate labour relations and address the social and economic interests of both employees and employers. The Law of Ukraine "About Public Associations" outlines the legal and organisational framework for exercising the right to freedom of association, as guaranteed by the Constitution of Ukraine and international treaties ratified by the Verkhovna Rada of Ukraine. It also specifies the procedures for the establishment, registration, operation, and termination of public associations. The Law of Ukraine "On Trade Unions, Their Rights and Guarantees of Activity" delineates the specific legal regulations governing trade unions, including the principles of their establishment, their rights, and the guarantees for their activities.	N/A
79	Human and labour rights	31. Legal requirements related to the Freedom of Association, the Right to Organise and the Right to Collective Bargaining are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," legal entities located in the temporarily occupied territory are permitted to conduct business activities only after changing their tax address to a different territory of Ukraine. Furthermore, this article specifies that certain regulatory provisions do not apply within the temporarily occupied territory. A register of the territories where military operations are being (were) conducted or temporarily occupied by the Russian Federation is maintained, with periodic updates of the status of the territories. It is possible to obtain an information certificate on the location of a business entity in the territories from the said register.	N/A
80	Human and labour rights	32. Labour rights related to the Freedom of Association, the Right to Organise and the Right to Collective Bargaining are respected, including as specified in the ILO Fundamental Principles and Rights at Work.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	The Law of Ukraine "On Collective Bargaining Agreements and Contracts" establishes the legal framework for the development, conclusion, and implementation of collective bargaining agreements. This framework facilitates the regulation of labour relations and addresses the social and economic interests of both employees and employers. The Law of Ukraine "About Public Associations" outlines the legal and organisational framework for exercising the right to freedom of association, as guaranteed by the Constitution of Ukraine and international treaties ratified by the Verkhovna Rada of Ukraine. It also stipulates the procedures for the establishment, registration, operation, and termination of public associations. The Law of Ukraine "On Trade Unions, Their Rights and Guarantees of Activity" delineates the specifics of legal regulation, including the principles of establishment, rights, and guarantees related to the activities of trade unions. In accordance with Article 10 of the Law of Ukraine "On Collective Bargaining Agreements and Contracts," collective bargaining is preceded by collective negotiations. Each party is required to notify the other parties in writing of the commencement of negotiations no earlier than three months before the expiration of the collective agreement or within the timeframe specified in the relevant documents. The Collective Agreement between the State Specialised Forestry Enterprise "Forests of Ukraine" and the labour collective of the SFE "Forests of Ukraine" for the period 2023-2025 was approved by the general conference of the labour collective on June 30, 2023, as documented in Minutes No. 1.	N/A
81	Human and labour rights	32. Labour rights related to the Freedom of Association, the Right to Organise and the Right to Collective Bargaining are respected, including as specified in the ILO Fundamental Principles and Rights at Work.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," legal entities located in the temporarily occupied territory are permitted to conduct business activities only after changing their tax address to a different territory of Ukraine. Furthermore, this article specifies that certain regulatory provisions do not apply within the temporarily occupied territory. A register of the territories where military operations are being (were) conducted or temporarily occupied by the Russian Federation is maintained, with periodic updates of the status of the territories. It is possible to obtain an information certificate on the location of a business entity in the territories from the said register.	N/A

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Risk threshold(s)	Short description of risk
82	Human and labour rights	33. Legal requirements related to the recruitment and employment of workers are complied with.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	33. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	Evidence indicates the use of unregistered workers by private contractors involved in logging and primary processing, which suggests non-compliance with legal requirements governing the recruitment and employment of workers.
83	Human and labour rights	33. Legal requirements related to the recruitment and employment of workers are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	33. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements related to the recruitment and employment of workers.
84	Human and labour rights	34. Legal requirements related to the contracts and working permits, and requirements for competence certifications and other training requirements are complied with.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects		There are no significant violations of legal requirements regarding contracts, work permits, competency certifications, or training in Ukraine's forestry sector, with any isolated cases promptly addressed and corrected.
85	Human and labour rights	34. Legal requirements related to the contracts and working permits, and requirements for competence certifications and other training requirements are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	34. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements related to contracts, working permits, competence certifications, and other training requirements.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Long description of issue/risk
82	Human and labour rights	33. Legal requirements related to the recruitment and employment of workers are complied with.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	The analysis of compliance with legislative requirements regarding the hiring and employment of workers in the forestry sector indicates that no data on unregistered workers were found among forest users. However, evidence suggests the presence of unregistered workers among private entrepreneurs engaged in logging and primary wood processing. Specifically, there have been instances of employees working without formal labour contracts at registered wood processing enterprises, resulting in social insecurity for these employees, particularly in the event of accidents at work. Nevertheless, labour rights in Ukraine are guaranteed and protected by a comprehensive legal framework, including the Constitution, the Labour Code, the Code of Administrative Violations, the Criminal Code of Ukraine, and several other laws. All employees in forestry enterprises operate under standardised labour contracts that delineate the terms of salary payment, vacation, and sick leave. Additionally, employment contracts stipulate the provision of decent and safe working conditions as mandated by labour law. The State Labour Service is responsible for overseeing compliance with labour laws. In cases of labour rights violations or breaches of labour legislation, affected individuals have the right to file complaints with the State Labour Service or the Ukrainian Parliament Commissioner for Human Rights (Ombudsman). In conclusion, it is evident that a non-negligible risk exists for workers involved in logging and primary wood processing activities.
83	Human and labour rights	33. Legal requirements related to the recruitment and employment of workers are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements related to the recruitment and employment of workers. Ukrainian regulatory authorities are unable to ensure the observance of these requirements, detect violations, or enforce legal compliance. Consequently, this indicator is assessed as a non-negligible risk.
84	Human and labour rights	34. Legal requirements related to the contracts and working permits, and requirements for competence certifications and other training requirements are complied with.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	The analysis indicates that there are no substantial grounds to believe that legal requirements pertaining to contracts, work permits, competency certifications, and other training requirements in the forestry industry of Ukraine are being systematically violated. While isolated cases may exist, they are neither widespread nor indicative of systemic issues, and corrective measures are promptly implemented upon identification. The Collective Agreement of the State Specialised Forestry Enterprise "Forests of Ukraine" for the period 2023-2025, which was approved by the general conference of the labour collective on June 30, 2023 (Minutes No. 1), governs labour relations between management and all employees of the enterprise. This agreement was established between SFE "Forests of Ukraine," represented by the General Director, and the labour collective, represented by the Chairman of the Trade Union of Forestry Workers of Ukraine. It delineates the rights and obligations of both parties, including guarantees, working conditions, rest periods, vacation entitlements, salary and social benefits, occupational safety, certification, and training. Employment relations between a forestry enterprise, regardless of its ownership structure, and an employee are formalised and regulated by labour contracts, as stipulated in Article 21 of the Labour Code. However, there may be potential violations related to Indicator 33.
85	Human and labour rights	34. Legal requirements related to the contracts and working permits, and requirements for competence certifications and other training requirements are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements related to contracts, working permits, competence certifications, and other training requirements. Ukrainian regulatory authorities are unable to monitor adherence to these requirements, detect violations, or enforce legal compliance. Consequently, this indicator is assessed as a non-negligible risk.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	References	Experts	Legislation
82	Human and labour rights	33. Legal requirements related to the recruitment and employment of workers are complied with.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	State Labour Service of Ukraine 6 (2024), Debit-Credit (2024), Lviv portal (2023), State Labour Service of Ukraine 3 (2024), Skybchik (2022), zaxid.net (2023), Federation of Trade Unions of Ukraine (2021), Trade Union of Forestry Workers of Ukraine (2024)	Georgyi Bondaruk, Oleh Storchous, Oksana Stankevych-Volosianchuk, Roman Volosianchuk	Constitution of Ukraine, Criminal Code of Ukraine, Code on Administrative Offences, Law "On the Ukrainian Parliament Commissioner for Human Rights", Law "On compensation to citizens for the loss of part of their income due to violation of the terms of their payment", Labour Code, Law "On Remuneration of Labour", Law "On the Organisation of Labour Relations under Martial Law"
83	Human and labour rights	33. Legal requirements related to the recruitment and employment of workers are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	N/A	Georgyi Bondaruk, Oksana Stankevych-Volosianchuk, Roman Volosianchuk	Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine ", List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied
84	Human and labour rights	34. Legal requirements related to the contracts and working permits, and requirements for competence certifications and other training requirements are complied with.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	SFE "Forests of Ukraine" 1 (2023) , zaxid.net (2023), VchasnoEDO (2024)	Georgyi Bondaruk, Roman Volosianchuk, Oksana Stankevych-Volosianchuk	Constitution of Ukraine, Law "On collective bargaining agreements and contracts", Minimum requirements for safety and health at work of forestry employees and during work with green plantations, Labour Code
85	Human and labour rights	34. Legal requirements related to the contracts and working permits, and requirements for competence certifications and other training requirements are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	N/A	Georgyi Bondaruk, Oksana Stankevych-Volosianchuk, Roman Volosianchuk	Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine ", List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Description of legal requirements	Limitations of Sources
82	Human and labour rights	33. Legal requirements related to the recruitment and employment of workers are complied with.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	The Constitution of Ukraine guarantees all citizens the right to work. The Labour Code of Ukraine provides the legal framework and guarantees the exercise of this right, allowing citizens to use their skills for productive and creative work. Article 2 of the Labour Code obliges the state to facilitate the right to work by ensuring that citizens can obtain employment with remuneration that is not less than the minimum wage set by the state. This article also enshrines the right to choose one's profession, occupation and work freely. The Labour Code regulates the conclusion and termination of labour contracts between employers and employees, as well as provisions on days off, holidays (article 73), annual leave and the duration of leave (articles 74-80). Article 265 of the Labour Code imposes liability for the employment of unregistered workers. In addition, the Law of Ukraine "On the Organisation of Labour Relations during Martial Law" stipulates that during martial law, if employers fully comply with orders to rectify violations found during unscheduled state supervision (control) measures within the established timeframe, the fines provided for in Article 265 of the Labour Code do not apply. The right of Ukrainian citizens to timely payment for their labour is protected by Article 43 of the Constitution of Ukraine and Article 21 of the Law of Ukraine "On Payment for Labour". In addition, Article 41 of the Code of Ukraine on Administrative Offences establishes penalties for violations of the established terms for payment of wages, with fines ranging from 30 to 100 tax-free minimum incomes (UAH 510-1700). In cases where an employer repeatedly commits such violations within one year or where the violation affects the rights of vulnerable groups - such as minors, pregnant women, single parents or guardians of children under 14 or children with disabilities - the fines may increase to between 100 and 300 tax-free minimum incomes (UAH 510-1700).	N/A
83	Human and labour rights	33. Legal requirements related to the recruitment and employment of workers are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," legal entities located in the temporarily occupied territory are permitted to conduct business activities only after changing their tax address to a different territory of Ukraine. Furthermore, this article specifies that certain regulatory provisions do not apply within the temporarily occupied territory. A register of the territories where military operations are being (were) conducted or temporarily occupied by the Russian Federation is maintained, with periodic updates of the status of the territories. It is possible to obtain an information certificate on the location of a business entity in the territories from the said register.	N/A
84	Human and labour rights	34. Legal requirements related to the contracts and working permits, and requirements for competence certifications and other training requirements are complied with.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	The Constitution of Ukraine guarantees the right to work. The Labour Code of Ukraine establishes the legal framework and guarantees the exercise of this right by Ukrainian citizens, allowing them to engage in productive and creative work. Article 2 of the Code entrusts the state with the responsibility of ensuring that Ukrainian citizens have access to employment with remuneration not lower than the minimum wage established by the state. It also affirms the right to freely choose one's profession, occupation, and place of work. The conclusion and termination of labour contracts between employers and employees are governed by this Code, which also delineates provisions regarding days off and holidays in Ukraine (Article 73), annual leave, and the duration of leave (Articles 74-80), along with other labour relations. Minimum requirements apply to employees and business entities, irrespective of their ownership, organisational, and legal form, as well as the types of economic activity undertaken. These requirements extend to those who employ hired labour in forest-related activities and the forestry industry. They are defined by the List of Hazards associated with work involving dangerous and harmful production factors, and general requirements for the safe execution of work. This includes the operation of machinery, mechanisms, and equipment, including safety requirements for conducting silvicultural, forestry, field, and survey work.	N/A
85	Human and labour rights	34. Legal requirements related to the contracts and working permits, and requirements for competence certifications and other training requirements are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," legal entities located in the temporarily occupied territory are permitted to conduct business activities only after changing their tax address to a different territory of Ukraine. Furthermore, this article specifies that certain regulatory provisions do not apply within the temporarily occupied territory. A register of the territories where military operations are being (were) conducted or temporarily occupied by the Russian Federation is maintained, with periodic updates of the status of the territories. It is possible to obtain an information certificate on the location of a business entity in the territories from the said register.	N/A

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Risk threshold(s)	Short description of risk
86	Human and labour rights	35. Legal requirements related to workers' wages and other payments, such as social insurance contributions and the payment of social and income taxes withheld by the employer on behalf of the worker, are complied with.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects		Legal requirements related to workers' wages, social insurance contributions, and the payment of withheld taxes are complied with by all entities, with administrative and criminal penalties for late or partial wage payments by employers.
87	Human and labour rights	35. Legal requirements related to workers' wages and other payments, such as social insurance contributions and the payment of social and income taxes withheld by the employer on behalf of the worker, are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	35. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements related to workers' wages, social insurance contributions, and the payment of social and income taxes withheld by employers on behalf of workers.
88	Human and labour rights	36. Legal requirements related to working hours, overtime, rest time and time off are complied with.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects		Legal requirements related to working hours, overtime, rest time, and time off are complied with, as there is no evidence of inconsistent observance, frequent neglect, or lack of enforcement by authorities, with state labour inspectors actively monitoring for violations.
89	Human and labour rights	36. Legal requirements related to working hours, overtime, rest time and time off are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	36. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements related to working hours, overtime, rest time, and time off.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Long description of issue/risk
86	Human and labour rights	35. Legal requirements related to workers' wages and other payments, such as social insurance contributions and the payment of social and income taxes withheld by the employer on behalf of the worker, are complied with.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	In 2022, the State Specialised Forestry Enterprise, "Forests of Ukraine" was established to unify all forestry enterprises under the management of the State Forest Resources Agency of Ukraine, including those located in the southern regions of Ukraine that were previously unprofitable. This restructuring has effectively addressed the issue of delayed wage payments to employees of certain southern forestry enterprises. An analysis of available literature indicates that there are no significant reports of wage delays or incomplete payments to forestry sector employees in Ukraine; any such occurrences appear to be rare and isolated rather than systemic. Currently, the law outlines five types of liability for violations of labour laws: disciplinary, material, administrative, financial, and criminal. These liabilities can be applied independently of one another. Based on the findings of the State Labour Inspection, officials may face administrative and criminal liability, while the company itself may incur financial penalties. The legislation provides clear criteria for identifying a "gross violation of labour law," which includes the following: 1) unlawful dismissal (dismissal executed in violation of established procedures or without legal grounds); 2) failure to adhere to the remuneration terms for overtime work; 3) non-compliance with remuneration terms for work performed on holidays, weekends, or non-working days; 4) violation of regulations regarding deductions from wages; 5) unlawful imposition of material liability on an employee for breaches of labour discipline; 6) failure to comply with probation terms; and 7) failure to provide legally required documentation. The concept of "gross violation" is evaluative and considers several factors in each case, including: 1) the number of affected individuals; 2) the severity of potential consequences; 3) the duration and systemic nature of the violations; and 4) the underlying motives. Such offences may constitute a crime, with criminal liability outlined in Article 172 of the Criminal Code of Ukraine. Effective April 1, 2024, fines for violations of labour laws, including non-payment or underpayment of wages, will increase significantly. In cases of labour rights violations, aggrieved employees may submit a complaint to the State Labour Service of Ukraine, either online or in person. This agency is responsible for monitoring compliance with labour laws. Victims also have the option to pursue legal action, with courts generally ruling in favour of the complainants. However, potential violations related to indicator 33 may still occur.
87	Human and labour rights	35. Legal requirements related to workers' wages and other payments, such as social insurance contributions and the payment of social and income taxes withheld by the employer on behalf of the worker, are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements related to workers' wages, social insurance contributions, and the payment of social and income taxes withheld by employers on behalf of workers. Ukrainian regulatory authorities are unable to monitor adherence to these requirements, detect violations, or enforce legal compliance. Consequently, this indicator is assessed as a non-negligible risk.
88	Human and labour rights	36. Legal requirements related to working hours, overtime, rest time and time off are complied with.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	According to Article 6 of the Law of Ukraine "On the Organisation of Labour Relations under Martial Law," the normal working hours for employees at critical infrastructure facilities—such as those in the defence sector or public welfare—may be increased to 60 hours per week. However, forestry enterprises are not classified as critical infrastructure facilities under this law. In accordance with Article 5 of the same law, employers are responsible for establishing a five-day or six-day working week. They also determine the start and end times for daily work (shifts). Additionally, the duration of uninterrupted weekly rest may be reduced to 24 hours during this period. During martial law, specific provisions of the Labour Code of Ukraine, including Article 53 (working hours on the eve of holidays, non-working days, and days off), part one of Article 65, parts three through five of Article 67, Articles 71 and 73 (holidays and non-working days), and Article 78-1, as well as part two of Article 5 of the Law of Ukraine "On Vacations," do not apply. If normal working hours exceed the limits established by law, remuneration must be adjusted proportionately to reflect the increase in labour norms. It is important to note that the provisions of parts one, two, and five of this Article do not apply to minors. Furthermore, during martial law, certain individuals cannot be assigned to night work without their consent. These individuals include pregnant women, women with children under one year of age, and persons with disabilities who have medical contraindications to working at night. The Office of the Ombudsman of Ukraine is responsible for monitoring compliance with applicable labour laws. If an employer violates regulations concerning working hours or overtime, any citizen of Ukraine can report such violations to the Ombudsman through various means, including telephone, email, or in person. Nonetheless, there may still be violations related to indicator 33.
89	Human and labour rights	36. Legal requirements related to working hours, overtime, rest time and time off are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements related to working hours, overtime, rest time, and time off. Ukrainian regulatory authorities are unable to enforce these requirements or ensure adherence in these areas. As a result, this indicator is assessed as a non-negligible risk.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	References	Experts	Legislation
86	Human and labour rights	35. Legal requirements related to workers' wages and other payments, such as social insurance contributions and the payment of social and income taxes withheld by the employer on behalf of the worker, are complied with.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	Association of Legal Clinics of Ukraine (2020), LIGA Zakon (2024) , Legal Newspaper (2021), Debit-Credit (2024), LIGA Zakon 3 (2023), State Labour Service of Ukraine 2 (2023)	Georgyi Bondaruk, Oksana Stankevych-Volosianchuk, Roman Volosianchuk	Constitution of Ukraine, Code on Administrative Offences, Criminal Code of Ukraine, Law "On compensation to citizens for the loss of part of their income due to violation of the terms of their payment", Labour Code, Law "On Remuneration of Labour"
87	Human and labour rights	35. Legal requirements related to workers' wages and other payments, such as social insurance contributions and the payment of social and income taxes withheld by the employer on behalf of the worker, are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	N/A	Georgyi Bondaruk, Oksana Stankevych-Volosianchuk, Roman Volosianchuk	Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine ", List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied
88	Human and labour rights	36. Legal requirements related to working hours, overtime, rest time and time off are complied with.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	LIGA Zakon 1 (2023), LIGA Zakon (2024) , State Labour Service of Ukraine 3 (2023), Legal Newspaper (2021), M.E.Doc (2023), State Labour Service of Ukraine 2 (2023)	Georgyi Bondaruk, Roman Volosianchuk, Oksana Stankevych-Volosianchuk	C047 - Forty-Hour Week Convention, Methodological Recommendations on the Application of Summarised Timekeeping, Labour Code, Law "On the Organisation of Labour Relations under Martial Law"
89	Human and labour rights	36. Legal requirements related to working hours, overtime, rest time and time off are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	N/A	Georgyi Bondaruk, Oksana Stankevych-Volosianchuk, Roman Volosianchuk	Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine ", List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Description of legal requirements	Limitations of Sources
86	Human and labour rights	35. Legal requirements related to workers' wages and other payments, such as social insurance contributions and the payment of social and income taxes withheld by the employer on behalf of the worker, are complied with.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	The right of Ukrainian citizens to receive timely remuneration for work is safeguarded by Article 43 of the Constitution of Ukraine and Article 21 of the Law of Ukraine "On Remuneration for Work." The terms of wage payment to employees are outlined in Part 1 of Article 115 of the Labour Code. According to this provision, wages must be paid regularly on working days within the timelines established by the collective agreement or by the employer's regulatory acts, in agreement with the elected body of the primary trade union organisation or other authorised representatives of the labour collective. In the absence of such bodies, payment terms can be agreed upon by representatives elected and authorised by the labour collective. Wages must be disbursed at least twice a month, with intervals not exceeding sixteen calendar days, and no later than seven days after the end of the payment period. Employers who fail to meet these deadlines are subject to disciplinary, administrative, or criminal liability in accordance with the law. In accordance with Article 97(5) of the Labour Code, wage payments to employees are prioritised. All other payments are to be made by the owner or their authorised representatives only after fulfilling wage obligations. Furthermore, Article 24(6) of the Labour Code stipulates that the timeliness and amount of salary payments cannot depend on other payments or their priority. Article 41 of the Code of Ukraine on Administrative Offenses specifies penalties for violating established wage payment terms, imposing fines ranging from 30 to 100 tax-free minimum incomes (UAH 510-1700). If the employer repeats this unlawful act within a year or if such violations affect the rights of vulnerable groups—such as minors, pregnant women, single parents, or caregivers of children under 14 or children with disabilities—the fine increases to a range of 100 to 300 tax-free minimum incomes (UAH 1700-5100). Should an employer intentionally fail to pay wages for more than a month without justification, criminal liability is invoked under Article 175 of the Criminal Code of Ukraine. In line with Article 34 of the Laws "On Remuneration of Labour" and "On Compensation to Citizens for Loss of Income Due to Violation of the Terms of Payment," employers are obligated to provide compensation to employees in cases where payment is delayed by one or more calendar months, including during periods of martial law.	N/A
87	Human and labour rights	35. Legal requirements related to workers' wages and other payments, such as social insurance contributions and the payment of social and income taxes withheld by the employer on behalf of the worker, are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," legal entities located in the temporarily occupied territory are permitted to conduct business activities only after changing their tax address to a different territory of Ukraine. Furthermore, this article specifies that certain regulatory provisions do not apply within the temporarily occupied territory. A register of the territories where military operations are being (were) conducted or temporarily occupied by the Russian Federation is maintained, with periodic updates of the status of the territories. It is possible to obtain an information certificate on the location of a business entity in the territories from the said register.	N/A
88	Human and labour rights	36. Legal requirements related to working hours, overtime, rest time and time off are complied with.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	The norms regarding working hours are outlined in Article 50 of the Labour Code of Ukraine, which stipulates that normal working hours for employees must not exceed 40 hours per week. The Law of Ukraine "On Peculiarities of Labour Relations during Martial Law," dated March 15, 2022, No. 2136-IX (hereinafter referred to as Law No. 2136), which took effect on March 24, 2022, establishes the legal framework for the organisation of labour during martial law. Article 6 of Law No. 2136 specifies the following peculiarities concerning the establishment and recording of working hours and rest periods during this period: 1. Employers are responsible for setting a five-day or six-day working week. 2. Employers determine the start and end times for daily work (shifts). 3. The duration of weekly uninterrupted rest may be reduced to 24 hours. 4. During martial law, the provisions of Article 53, part one of Article 65, parts three to five of Article 67, Articles 71, 73, and 78-1 of the Labour Code, as well as part two of Article 5 of the Law of Ukraine "On Vacations," are suspended. 5. If normal working hours exceed the limits established under parts one and two of Article 6 of Law No. 2136, remuneration must be increased proportionately to reflect the increase in labour norms.	N/A
89	Human and labour rights	36. Legal requirements related to working hours, overtime, rest time and time off are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," legal entities located in the temporarily occupied territory are permitted to conduct business activities only after changing their tax address to a different territory of Ukraine. Furthermore, this article specifies that certain regulatory provisions do not apply within the temporarily occupied territory. A register of the territories where military operations are being (were) conducted or temporarily occupied by the Russian Federation is maintained, with periodic updates of the status of the territories. It is possible to obtain an information certificate on the location of a business entity in the territories from the said register.	N/A

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Risk threshold(s)	Short description of risk
90	Human and labour rights	37. Labour rights related to recruitment and employment, contracts, training, workers' wages and other payments, working hours, overtime, rest time and time off are upheld, including as specified in the ILO Fundamental Principles and Rights at Work are upheld.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects		Labour rights related to recruitment and employment, contracts, training, workers' wages and other payments, working hours, overtime, rest time, and time off are upheld, including as specified in the ILO Fundamental Principles and Rights at Work, as no evidence of discrimination during recruitment was identified, and existing legal frameworks effectively address potential workplace discrimination.
91	Human and labour rights	37. Labour rights related to recruitment and employment...are upheld, including as specified in the ILO Fundamental Principles and Rights at Work are upheld.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	37. 1. Applicable legislation for the area under assessment covers all ILO Fundamental Principles and Rights at Work, but the risk assessment for indicators 33, 34, 35, and 36 confirm a designation of 'non-negligible risk';	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with labour rights related to recruitment and employment, contracts, training, workers' wages and other payments, working hours, overtime, rest time, and time off, as specified in the ILO Fundamental Principles and Rights at Work.
92	Human and labour rights	38. Legal requirements related to discrimination against workers are complied with.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects		Legal requirements related to discrimination against workers are complied with, as there were no identified cases of discrimination during recruitment, and Ukraine has a robust legal framework to address workplace discrimination.
93	Human and labour rights	38. Legal requirements related to discrimination against workers are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	38. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements related to discrimination against workers.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Long description of issue/risk
90	Human and labour rights	37. Labour rights related to recruitment and employment, contracts, training, workers' wages and other payments, working hours, overtime, rest time and time off are upheld, including as specified in the ILO Fundamental Principles and Rights at Work are upheld.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	Compliance with applicable labour laws is monitored by the State Labour Service of Ukraine and the Ukrainian Parliament Commissioner for Human Rights. Any Ukrainian citizen may file a complaint with the State Labour Service of Ukraine, either online or in person, or contact the Ombudsman of Ukraine through various channels, including phone, email, or in person, in cases where the employer violates laws related to remuneration, working hours, overtime, training, vacation, and time off. Individuals also have the option to seek recourse through the courts. Ukrainian law imposes administrative and criminal liability on officers and financial liability on companies for failing to pay wages to employees, including late payment or insufficient payment. The penalties for such violations have increased significantly since April 1, 2024. Labour rights related to recruitment and employment, contracts, training, workers' wages and other payments, working hours, overtime, rest time, and time off are upheld, including as specified in the ILO Fundamental Principles and Rights at Work, as no evidence of discrimination during recruitment was identified, and existing legal frameworks effectively address potential workplace discrimination. However, there may still be violations related to indicator 33.
91	Human and labour rights	37. Labour rights related to recruitment and employment...are upheld, including as specified in the ILO Fundamental Principles and Rights at Work are upheld.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with labour rights related to recruitment and employment, contracts, training, workers' wages and other payments, working hours, overtime, rest time, and time off, as specified in the ILO Fundamental Principles and Rights at Work. Ukrainian regulatory authorities are unable to enforce these rights or ensure their observance in these areas. Therefore, this indicator is assessed as a non-negligible risk.
92	Human and labour rights	38. Legal requirements related to discrimination against workers are complied with.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	Legal requirements relating to discrimination against workers are complied with, as the analysis did not identify any cases of discrimination during recruitment, and while discrimination in the workplace may occur subjectively in management decisions, Ukraine has a robust legal framework to address such issues. Discrimination in the exercise of the labour rights of Ukrainian citizens, in particular during the hiring process, is strictly prohibited. The Law "On the Principles of Preventing and Combating Discrimination in Ukraine" was enacted to reinforce this commitment. Provisions prohibiting discrimination are also included in the Labour Code (Article 2-1) and the Laws "On Advertising" (Article 24-1), and "On Employment" (Article 11). Discrimination is defined as the imposition of restrictions on the recognition, realisation, or enjoyment of certain rights and freedoms. It includes preferential treatment in employment or barriers to accessing vacant positions based on the inherent characteristics of individuals. Ukrainian law explicitly prohibits employers from specifying candidates' age, and gender (unless the role is specifically suited for one gender), or favouring individuals based on race, nationality, skin colour, political beliefs, religious affiliations, union membership, ethnic or social origin, property status, place of residence, language, or any other characteristic when announcing job vacancies. Moreover, during hiring, employers are prohibited from requesting information regarding a candidate's personal life. If a citizen is denied employment on discriminatory grounds, they may file a complaint with the Ukrainian Parliament Commissioner for Human Rights or the State Labour Service of Ukraine. In December 2022, the Law of Ukraine "On Amendments to Certain Legislative Acts of Ukraine on Preventing and Counteracting Mobbing (Harassment)" came into force. This law regulates the rights and guarantees for employees who have experienced mobbing in the workplace. Mobbing is recognised as a form of discrimination in labour relations, manifesting through psychological, economic, or other forms of violence aimed at humiliating human dignity. Mobbing and harassment are prohibited, and administrative liability is established for violations. Individuals who believe they have been subjected to mobbing may file a complaint with the State Labour Service.
93	Human and labour rights	38. Legal requirements related to discrimination against workers are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements related to discrimination against workers. Due to the lack of control and enforcement by Ukrainian authorities in these areas, this indicator is assessed as a non-negligible risk.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	References	Experts	Legislation
90	Human and labour rights	37. Labour rights related to recruitment and employment, contracts, training, workers' wages and other payments, working hours, overtime, rest time and time off are upheld, including as specified in the ILO Fundamental Principles and Rights at Work are upheld.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	Association of Legal Clinics of Ukraine (2020), LIGA Zakon 1 (2023), LIGA Zakon (2024) , State Labour Service of Ukraine 3 (2023), Legal Newspaper (2021), Debit-Credit (2024), M.E.Doc (2023), LIGA Zakon 3 (2023), State Labour Service of Ukraine 2 (2023)	Georgyi Bondaruk, Oksana Stankevych-Volosianchuk, Roman Volosianchuk	C047 - Forty-Hour Week Convention, Constitution of Ukraine, Code on Administrative Offences, Criminal Code of Ukraine, Law "On compensation to citizens for the loss of part of their income due to violation of the terms of their payment", Methodological Recommendations on the Application of Summarised Timekeeping, Labour Code, Law "On Remuneration of Labour", Law "On the Organisation of Labour Relations under Martial Law"
91	Human and labour rights	37. Labour rights related to recruitment and employment...are upheld, including as specified in the ILO Fundamental Principles and Rights at Work are upheld.	Non- negligible risk	Ukraine	4. Temporarily Occupied Territories	N/A	Georgyi Bondaruk, Oksana Stankevych-Volosianchuk, Roman Volosianchuk	Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine ", List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied
92	Human and labour rights	38. Legal requirements related to discrimination against workers are complied with.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	CASES (2023), Coordination Centre for Legal Aid Provision 1 (2023), Coordination Centre for Legal Aid Provision 2 (2023), LIGA Zakon 2 (2023), Zhar info(2023), Electronic system Ok (2022), HAS (2024), Legal Newspaper (2022)	Georgyi Bondaruk, Roman Volosianchuk, Oksana Stankevych-Volosianchuk	Universal Declaration of Human Rights, European Social Charter, Constitution of Ukraine, Law "On the Principles of Preventing and Combating Discrimination in Ukraine", Law "On Amendments on Preventing and Counteracting Mobbing (Harassment)", Law "On employment of the population", Law "On ensuring equal rights and opportunities for women and men", Labour Code, Law "On advertising"
93	Human and labour rights	38. Legal requirements related to discrimination against workers are complied with.	Non- negligible risk	Ukraine	4. Temporarily Occupied Territories	LRT.It (2024), Radio Svoboda 2 (2024)	Georgyi Bondaruk, Roman Volosianchuk, Oksana Stankevych-Volosianchuk	Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine ", List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Description of legal requirements	Limitations of Sources
90	Human and labour rights	37. Labour rights related to recruitment and employment, contracts, training, workers' wages and other payments, working hours, overtime, rest time and time off are upheld, including as specified in the ILO Fundamental Principles and Rights at Work are upheld.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	The right of a citizen of Ukraine to receive timely remuneration for work is protected by Article 43 of the Constitution of Ukraine and Article 21 of the Law of Ukraine "On Remuneration for Work." The terms of wage payment to employees are outlined in Part 1 of Article 115 of the Labour Code. According to this provision, wages must be paid to employees regularly on working days within the time limits established by the collective agreement or the employer's regulatory act. This must occur in agreement with the elected body of the primary trade union organisation or another authorised body representing the labour collective. In the absence of such bodies, representatives elected and authorised by the labour collective will suffice. Payments must occur at least twice a month, at intervals not exceeding sixteen calendar days, and no later than seven days after the end of the period for which the payment is made. Employers who violate these deadlines are subject to disciplinary, administrative, or criminal liability in accordance with the law. Pursuant to Article 97(5) of the Labour Code, the payment of wages takes precedence over all other payments. Other financial obligations are to be fulfilled by the owner or their authorised representative only after wage payments have been completed. Additionally, Article 24(6) of the Labour Code stipulates that the timeliness and amount of salary payments to employees cannot depend on other payments and their priorities. Article 41 of the Code of Ukraine on Administrative Offenses establishes penalties for violating the established terms of wage payment, imposing fines ranging from 30 to 100 tax-free minimum incomes (UAH 510-1700). Should the employer commit such violations repeatedly within a year or if the offence affects the rights of vulnerable groups—such as minors, pregnant women, single parents, or individuals raising children under the age of 14 or children with disabilities—the fines increase to between 100 and 300 tax-free minimum incomes (UAH 1700-5100). If an employer is found to have intentionally failed to pay wages to employees for more than a month without justification, criminal liability is imposed under Article 175 of the Criminal Code of Ukraine. In accordance with Article 34 of the Laws "On Remuneration of Labour" and "On Compensation to Citizens for Loss of Income Due to Violation of the Terms of Payment," the employer is obliged to pay compensation to employees in the event of delays of one or more calendar months in the payment of accrued income, including during periods of martial law.	N/A
91	Human and labour rights	37. Labour rights related to recruitment and employment...are upheld, including as specified in the ILO Fundamental Principles and Rights at Work are upheld.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," legal entities located in the temporarily occupied territory are permitted to conduct business activities only after changing their tax address to a different territory of Ukraine. Furthermore, this article specifies that certain regulatory provisions do not apply within the temporarily occupied territory. A register of the territories where military operations are being (were) conducted or temporarily occupied by the Russian Federation is maintained, with periodic updates of the status of the territories. It is possible to obtain an information certificate on the location of a business entity in the territories from the said register.	N/A
92	Human and labour rights	38. Legal requirements related to discrimination against workers are complied with.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	Article 7 of the Universal Declaration of Human Rights, adopted and proclaimed by UN General Assembly Resolution 217 A (III) on December 10, 1948, asserts that all individuals are equal before the law and entitled to equal protection without any distinction. This includes the right to protection against any discrimination that violates this Declaration and against incitement to such discrimination. In accordance with the European Social Charter, Parties are obligated to ensure the effective exercise of the right to work, protecting workers' rights to earn a living through their chosen occupations. The Charter explicitly prohibits all forms of discrimination in employment, including practices that may hinder workers from pursuing their chosen professions. Similar principles are enshrined in Article 43 of the Constitution of Ukraine, which guarantees every individual the right to work. This right encompasses the opportunity to earn a living through work that individuals freely choose or consent to. The state is responsible for creating conditions that enable citizens to fully exercise their right to work. Discrimination in the labour sector is strictly prohibited. This includes violations of the principle of equality of rights and opportunities, as well as direct or indirect restrictions on employees' rights based on race, colour, political or religious beliefs, gender, gender identity, sexual orientation, ethnic, social, or foreign origin, age, health status, disability, suspected or existing HIV/AIDS, marital and property status, family responsibilities, place of residence, union membership, participation in strikes, or engaging with courts or authorities for the protection of their rights. Additionally, it encompasses any form of retaliation for reporting corruption or other violations of the Law of Ukraine "On Prevention of Corruption," as well as language or other characteristics unrelated to the nature of the work or its conditions (Article 21 of the Labour Code of Ukraine). The Law of Ukraine "On Principles of Preventing and Combating Discrimination" establishes the organisational and legal framework for preventing and combating discrimination, ensuring equal opportunities for the exercise of human and civil rights. Article 2 of this law mandates the equality of rights and freedoms for individuals and groups, respect for the dignity of every person, and the provision of equal opportunities. Articles 9-13 delineate the responsibilities of various entities responsible for monitoring and addressing discrimination, including the Verkhovna Rada of Ukraine, the Ukrainian Parliament Commissioner for Human Rights, the Cabinet of Ministers of Ukraine, and other relevant authorities. The Law of Ukraine "On Amendments to Certain Legislative Acts of Ukraine on Preventing and Counteracting Mobbing (Harassment)" stipulates that individuals who believe they have been subjected to mobbing have the right to file complaints with the central executive body responsible for overseeing compliance with labour legislation, which is currently the State Labour Service. ~~Additionally, the Law of Ukraine "On Advertising" (Article 24-1) prohibits job advertisements from including~~	N/A
93	Human and labour rights	38. Legal requirements related to discrimination against workers are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," legal entities located in the temporarily occupied territory are permitted to conduct business activities only after changing their tax address to a different territory of Ukraine. Furthermore, this article specifies that certain regulatory provisions do not apply within the temporarily occupied territory. A register of the territories where military operations are being (were) conducted or temporarily occupied by the Russian Federation is maintained, with periodic updates of the status of the territories. It is possible to obtain an information certificate on the location of a business entity in the territories from the said register.	N/A

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Risk threshold(s)	Short description of risk
94	Human and labour rights	39. There is no discrimination against workers in processes related to hiring, remuneration and access to training, promotion, termination, or retirement, including related rights as specified in the ILO Fundamental Principles and Rights at Work.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects		There is no discrimination against workers in processes related to hiring, remuneration, and access to education, promotion, termination, or retirement, including related rights as specified in the ILO Fundamental Principles and Rights at Work, as current legislation aligns with these principles and no evidence of widespread or systematic violations has been identified.
95	Human and labour rights	39. There is no discrimination against workers in processes related to hiring, remuneration and access to training, promotion, termination, or retirement, including related rights as specified in the ILO Fundamental Principles and Rights at Work.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	39. 1. Applicable legislation for the area under assessment covers all ILO Fundamental Principles and Rights at Work but the risk assessment for indicator 38 confirms a designation of 'non-negligible risk';	In the temporarily occupied territories of Ukraine, there is no guarantee that discrimination is not occurring in processes related to hiring, remuneration, access to training, promotion, termination, or retirement, as specified in the ILO Fundamental Principles and Rights at Work.
96	Human and labour rights	40. Legal requirements related to gender equality in the workplace are complied with.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects		Legal requirements for gender equality in the workplace are met, as shown by a declining Gender Inequality Index of 0.2 in 2021, although there is a lack of gender statistics and monitoring in the forestry industry.
97	Human and labour rights	40. Legal requirements related to gender equality in the workplace are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	40. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements related to gender equality in the workplace.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Long description of issue/risk
94	Human and labour rights	39. There is no discrimination against workers in processes related to hiring, remuneration and access to training, promotion, termination, or retirement, including related rights as specified in the ILO Fundamental Principles and Rights at Work.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	Discrimination is prohibited in the exercise of labour rights of Ukrainian citizens, particularly during employment. In this regard, the Law "On Principles of Preventing and Combating Discrimination in Ukraine" has been adopted. The Labour Code of Ukraine (Article 2-1), along with the Laws "On Advertising" (Article 24-1) and "On Employment" (Article 11), contains provisions that prohibit discrimination. Discrimination is defined as the creation of restrictions that hinder the recognition, realisation, or enjoyment of certain rights and freedoms. Preferential treatment in employment or obstruction of access to vacant positions due to specific inherent characteristics of individuals is classified as discrimination in the hiring process. Ukrainian law explicitly prohibits employers from specifying a candidate's age or gender, unless the position is designated for a specific gender. Employers are also barred from favouring individuals based on race, nationality, skin colour, political or religious beliefs, membership in trade unions or other associations, ethnic or social origin, property status, place of residence, language, or other characteristics when publicly announcing a vacancy. Furthermore, during employment, employers are not permitted to request information about a candidate's personal life. If a citizen is denied employment on discriminatory grounds, they may file a complaint with the Ukrainian Parliament Commissioner for Human Rights or with the State Labour Service of Ukraine. Additionally, in 2022, the Verkhovna Rada of Ukraine adopted the Law of Ukraine "On Amendments to Certain Legislative Acts of Ukraine on Preventing and Combating Mobbing (Harassment)."
95	Human and labour rights	39. There is no discrimination against workers in processes related to hiring, remuneration and access to training, promotion, termination, or retirement, including related rights as specified in the ILO Fundamental Principles and Rights at Work.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	In the temporarily occupied territories of Ukraine, there is no guarantee that discrimination is not occurring in processes related to hiring, remuneration, access to training, promotion, termination, or retirement, as specified in the ILO Fundamental Principles and Rights at Work. Ukrainian regulatory authorities are unable to ensure the observance of human rights, detect violations, or enforce legal compliance in these areas. As a result, this indicator is assessed as a non-negligible risk.
96	Human and labour rights	40. Legal requirements related to gender equality in the workplace are complied with.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	Legal requirements related to gender equality in the workplace are complied with, as indicated by the positive downward trend in the Gender Inequality Index (GII) in Ukraine, which was 0.2 in 2021; however, the absence of gender-specific statistics and a monitoring system in the forestry sector highlights a gap in comprehensive assessment. According to the information created within the framework of the international project, in 2019-2021, 82% of men and 18% of women (17 thousand people) worked in the forestry of the State Agency of Forest Resources of Ukraine. The share of women in leadership positions in the industry was 19.1%, and men - 80.9%. As of 2022, the Board of the State Agency of Forest Resources of Ukraine included 2 women and 13 men. A study of "forest" protected institutions conducted as part of the project found that they employ almost 2.5 times more men than women, and the average salary of men and women is almost the same. At the same time, there are almost twice as many male managers, and their salaries are 30% higher than those of their female colleagues. The study did not include an assessment of the proportion of men and women in "forestry" science and in forestry colleges and universities, where the proportion of women is much higher than in production and management structures. For example, 25 women (54%) and 21 men (46%) work at the H.M. Vysotsky Ukrainian Research Institute of Forestry and Hunting. Management positions at this institute are held by 7 men (64%) and 4 women (36%). At the Lviv Forestry University, 19 men (70%) and 8 women (30%) hold senior positions, and at the Educational and Research Institute of Forestry and Park Gardening of the National University of Forestry and Landscape Architecture, 5 men (71%) and 2 women (29%) hold senior positions. Overcoming gender inequality in forestry is one of the issues to be addressed in the State Forest Management Strategy of Ukraine until 2035, approved on December 29, 2021. To implement the Strategy in terms of gender issues, the Gender Action Plan for the Forestry Sector of Ukraine was developed. This document aims to identify ways to improve the representation of women at all levels of the labour market in the forestry sector and reduce inequalities in career advancement between men and women.
97	Human and labour rights	40. Legal requirements related to gender equality in the workplace are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements related to gender equality in the workplace. Ukrainian regulatory authorities are unable to ensure the enforcement of these requirements or detect violations in these areas. As a result, this indicator is assessed as a non-negligible risk.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	References	Experts	Legislation
94	Human and labour rights	39. There is no discrimination against workers in processes related to hiring, remuneration and access to training, promotion, termination, or retirement, including related rights as specified in the ILO Fundamental Principles and Rights at Work.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	CASES (2023), Coordination Centre for Legal Aid Provision 1 (2023), Coordination Centre for Legal Aid Provision 2 (2023), LIGA Zakon 2 (2023), Zhar info(2023), Electronic system Ok (2022), HAS (2024), Legal Newspaper (2022)	Georgyi Bondaruk, Roman Volosianchuk, Oksana Stankevych-Volosianchuk	Universal Declaration of Human Rights, European Social Charter, Constitution of Ukraine, Law "On the Principles of Preventing and Combating Discrimination in Ukraine", Law "On Amendments on Preventing and Counteracting Mobbing (Harassment)", Law "On employment of the population", Law "On ensuring equal rights and opportunities for women and men", Labour Code, Law "On advertising"
95	Human and labour rights	39. There is no discrimination against workers in processes related to hiring, remuneration and access to training, promotion, termination, or retirement, including related rights as specified in the ILO Fundamental Principles and Rights at Work.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	N/A	Georgyi Bondaruk, Oksana Stankevych-Volosianchuk, Roman Volosianchuk	Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine ", List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied
96	Human and labour rights	40. Legal requirements related to gender equality in the workplace are complied with.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	FAO (2021), State Labour Service of Ukraine 1 (2023), FORZA (2022), Word and Deed (2023), Society of Foresters of Ukraine 1 (2022), UNDP (2023)	Georgyi Bondaruk, Roman Volosianchuk, Oksana Stankevych-Volosianchuk	UN Convention on the Elimination of All Forms of Discrimination against Women , Constitution of Ukraine, Law "On ensuring equal rights and opportunities for women and men", Law "On employment of the population", State strategy for ensuring equal rights and opportunities for women and men for the period up to 2030, National Strategy on Human Rights, Issues of gender legal expertise, Some issues of ensuring equal rights and opportunities for women and men, Law "On advertising"
97	Human and labour rights	40. Legal requirements related to gender equality in the workplace are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	N/A	Georgyi Bondaruk, Oksana Stankevych-Volosianchuk, Roman Volosianchuk	Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine ", List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Description of legal requirements	Limitations of Sources
94	Human and labour rights	39. There is no discrimination against workers in processes related to hiring, remuneration and access to training, promotion, termination, or retirement, including related rights as specified in the ILO Fundamental Principles and Rights at Work.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	Article 7 of the Universal Declaration of Human Rights, adopted and proclaimed by UN General Assembly resolution 217 A (III) on December 10, 1948, asserts that all individuals are equal before the law and entitled to equal protection without distinction of any kind. This article emphasizes the right to protection against any discrimination that violates this Declaration and against any incitement to such discrimination. In alignment with the European Social Charter, the Parties are committed to ensuring the effective exercise of the right to work, which includes protecting the right of workers to pursue occupations of their choice. The Charter specifically prohibits all forms of discrimination in employment and any practices that may hinder workers' rights to earn a living. Similar provisions are established in Article 43 of the Constitution of Ukraine, which guarantees the right to work, allowing individuals the opportunity to earn a living through work they freely choose. The state is tasked with creating conditions that facilitate the full exercise of this right by its citizens. Discrimination in the labour sector, including violations of the principle of equality in rights and opportunities, is strictly prohibited. This includes both direct and indirect restrictions on employees' rights based on race, colour, political, religious, or other beliefs, gender, gender identity, sexual orientation, ethnic, social or foreign origin, age, health status, disability, suspected or existing HIV/AIDS, marital and property status, family responsibilities, place of residence, membership in trade unions or other associations, participation in strikes, or actions taken to protect their rights. The Labour Code of Ukraine (Article 21) outlines these prohibitions comprehensively. The Law of Ukraine "On Principles of Preventing and Combating Discrimination in Ukraine" establishes an organisational and legal framework for preventing and combating discrimination, ensuring equal opportunities for the exercise of human and civil rights. Article 2 of this law emphasises the need for equality in rights and freedoms for individuals and/or groups, equality before the law, respect for individual dignity, and the provision of equal opportunities. Articles 9-13 of this law delineate the responsibilities of entities tasked with monitoring and responding to discrimination, including the Verkhovna Rada of Ukraine, the Ukrainian Parliament Commissioner for Human Rights, the Cabinet of Ministers of Ukraine, as well as other state bodies and local self-government authorities. The Law of Ukraine "On Amendments to Certain Legislative Acts of Ukraine on Preventing and Combating Mobbing (Harassment)" allows individuals who believe they have experienced mobbing to file complaints with the central executive body responsible for supervising compliance with labour legislation, currently the State Labour Service. Additionally, the Law of Ukraine "On Advertising" (Article 24-1) prohibits job advertisements from imposing requirements based on race, skin colour, age, gender, health status, disability, suspected or existing	N/A
95	Human and labour rights	39. There is no discrimination against workers in processes related to hiring, remuneration and access to training, promotion, termination, or retirement, including related rights as specified in the ILO Fundamental Principles and Rights at Work.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," legal entities located in the temporarily occupied territory are permitted to conduct business activities only after changing their tax address to a different territory of Ukraine. Furthermore, this article specifies that certain regulatory provisions do not apply within the temporarily occupied territory. A register of the territories where military operations are being (were) conducted or temporarily occupied by the Russian Federation is maintained, with periodic updates of the status of the territories. It is possible to obtain an information certificate on the location of a business entity in the territories from the said register.	N/A
96	Human and labour rights	40. Legal requirements related to gender equality in the workplace are complied with.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	Article 24 of the Constitution of Ukraine establishes that all citizens have equal constitutional rights and freedoms and are equal before the law. It explicitly states that no privileges or restrictions may be imposed based on race, skin colour, political, religious, or other beliefs, gender, ethnic or social origin, property status, place of residence, language, or other characteristics. The principle of equality in rights and freedoms, as guaranteed by the Constitution, is further reinforced by several legal acts, including the Law of Ukraine "On Ensuring Equal Rights and Opportunities for Women and Men" and the Law of Ukraine "On Principles of Preventing and Combating Discrimination." Article 2-1 of the Labour Code of Ukraine (hereafter referred to as the "Labour Code") mandates respect for the equality of labour rights among citizens. It prohibits any form of discrimination in the labour sphere, including violations of the principle of equal rights and opportunities. Discrimination includes both direct and indirect restrictions on employees' rights based on race, colour, political, religious or other beliefs, sex, gender identity, sexual orientation, ethnic, social and foreign origin, age, health status, disability, suspected or actual HIV/AIDS, marital and property status, family responsibilities, place of residence, membership in a trade union or other citizen association, participation in strikes, intentions to seek legal protection of rights, or supporting other employees in protecting their rights, as well as any other grounds unrelated to the nature of work or conditions of its performance. Article 5 of the Law of Ukraine "On Employment of the Population" outlines guarantees regarding employment, particularly paragraphs 8 and 9, which provide protection against discrimination in hiring, unjustified refusal to hire, unlawful dismissal, and additional support for the employment of certain categories of citizens. Furthermore, Article 11 of the Law of Ukraine "On Employment of the Population" affirms an individual's right to protection against discrimination in the employment sector. In accordance with part three of Article 11, it is prohibited to specify discriminatory requirements in job announcements or to offer employment exclusively to one gender, except in cases where specific work can only be performed by individuals of a certain gender. The content and distribution of vacancy announcements (advertisements) are regulated by the Law of Ukraine "On Advertising." Finally, the Law of Ukraine "On Ensuring Equal Rights and Opportunities for Men and Women" guarantees equal rights and opportunities for both women and men in employment, promotion, advanced training, and retraining (Article 17).	N/A
97	Human and labour rights	40. Legal requirements related to gender equality in the workplace are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," legal entities located in the temporarily occupied territory are permitted to conduct business activities only after changing their tax address to a different territory of Ukraine. Furthermore, this article specifies that certain regulatory provisions do not apply within the temporarily occupied territory. A register of the territories where military operations are being (were) conducted or temporarily occupied by the Russian Federation is maintained, with periodic updates of the status of the territories. It is possible to obtain an information certificate on the location of a business entity in the territories from the said register.	N/A

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Risk threshold(s)	Short description of risk
98	Human and labour rights	41. Gender equality is protected following best practices, including ensuring availability of job opportunities, equal remuneration for work of equal value and sufficient maternity and paternity leave, and other related rights as specified in the ILO Fundamental Principles and Rights at Work.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects		Gender equality is upheld in Ukraine, as the current legislation aligns with ILO Fundamental Principles and Rights at Work and there is no substantial evidence of widespread or systematic violations of related rights.
99	Human and labour rights	41. Gender equality is protected following best practice... as specified in the ILO Fundamental Principles and Rights at Work.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	41. 1. Applicable legislation for the area under assessment covers all ILO Fundamental Principles and Rights at Work, but the risk assessment for indicator 40 confirms a designation of 'non-negligible risk';	In the temporarily occupied territories of Ukraine, it is impossible to guarantee that gender equality is protected following best practices, including ensuring availability of job opportunities, equal remuneration for work of equal value, sufficient maternity and paternity leave, and other related rights as specified in the ILO Fundamental Principles and Rights at Work.
100	Third parties rights	42. Legal requirements related to the rights of Indigenous Peoples are complied with.	Not applicable	Ukraine	All sources		According to the FSC definition of indigenous peoples, as endorsed by the UN Permanent Forum on Indigenous Issues, there are no indigenous peoples in Ukraine and the indicator is not applicable.
101	Third parties rights	43. The rights of Indigenous Peoples, including land tenure and management, are respected and upheld according to the principles of FPIC.	Not applicable	Ukraine	All sources		According to the FSC definition of indigenous peoples, as endorsed by the UN Permanent Forum on Indigenous Issues, there are no indigenous peoples in Ukraine and the indicator is not applicable.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Long description of issue/risk
98	Human and labour rights	41. Gender equality is protected following best practices, including ensuring availability of job opportunities, equal remuneration for work of equal value and sufficient maternity and paternity leave, and other related rights as specified in the ILO Fundamental Principles and Rights at Work.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	Since gaining independence, Ukraine has made significant progress in reducing gender inequality, with its Gender Inequality Index improving from 0.472 in 1991 to 0.200 in 2021. This advancement has earned Ukraine the 35th global rank in gender equality. The progress in gender relations within Ukraine is supported by a well-developed state gender policy, underpinned by national legislation. Key legislative frameworks include the Laws "On Ensuring Equal Rights and Opportunities for Women and Men" and "On Principles of Preventing and Combating Discrimination in Ukraine." Additionally, the State Strategy for Ensuring Equal Rights and Opportunities for Women and Men until 2030, the Operational Plan for the Implementation of this Strategy, and the Concept of Communication in the Field of Gender Equality further bolster these efforts. To specifically address gender inequality in the forestry sector of Ukraine, the Gender Action Plan for the Forestry Sector has been developed.
99	Human and labour rights	41. Gender equality is protected following best practice... as specified in the ILO Fundamental Principles and Rights at Work.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	In the temporarily occupied territories of Ukraine, it is impossible to guarantee that gender equality is protected following best practices, including ensuring availability of job opportunities, equal remuneration for work of equal value, sufficient maternity and paternity leave, and other related rights as specified in the ILO Fundamental Principles and Rights at Work. Ukrainian regulatory authorities are unable to enforce these rights or ensure their observance in these areas. As a result, this indicator is assessed as a non-negligible risk.
100	Third parties rights	42. Legal requirements related to the rights of Indigenous Peoples are complied with.	Not applicable	Ukraine	All sources	The FSC National Forest Stewardship Standard for Ukraine (FSC-SIB-UKR-01.1-2024 v 1-1) recognises the absence of indigenous peoples in the country. In 2021, the Verkhovna Rada adopted the Law of Ukraine "On Native Nations of Ukraine", which refers, among other documents, to the UN Declaration on Indigenous and Tribal Peoples in its preamble. However, the definitions of indigenous peoples in the FSC system and of the native nations in the newly adopted Law differ significantly. Adapted from UN definitions, FSC defines Indigenous Peoples as people and groups of people that can be identified or characterised as follows (https://uk.fsc.org/principle-3): The key characteristic of Criterion is self-identification as Indigenous Peoples at the individual level and acceptance by the community as their member; Historical continuity with pre-colonial and/or pre-settler societies; Strong link to territories and surrounding natural resources; Distinct social, economic or political systems; Distinct language, culture and beliefs; Form non-dominant groups of society; Resolve to maintain and reproduce their ancestral environments and systems as distinctive peoples and communities. However, the definition adopted by the Verkhovna Rada is different from the FSC definition of the "Indigenous Peoples." Thus, the Law Of Ukraine defines the native nation as "an ethnic minority within the population of Ukraine which possesses an original language and culture, maintains traditional social, cultural and representative structures, identifies itself as native to Ukraine and has no own state formation outside Ukraine" (Part 1 of Article 1). According to this Law, native nations are distinguished from national minorities by the fact that the ethnic origins of national minorities lie outside Ukraine. According to this Law, the native nations of Ukraine are the Crimean Tatars, Karaites and Krymchaks, all of whom have their ethnogenesis in Crimea. In the case of Ukraine, the FSC National Standard also takes into account national legislation and the definitions of native nations and indigenous peoples. While some ethnic groups, such as the Crimean Tatars, Karaites and Krymchaks, are defined as native nations under Ukrainian law, they do not meet all the criteria for indigenous peoples under the FSC standard. These groups have their distinct languages and cultures, and are non-dominant groups of the society, however: -they have never been conquered nor colonised by Ukraine; -culturally and economically, they have very weak historical links to forests and forest resources; in the past
101	Third parties rights	43. The rights of Indigenous Peoples, including land tenure and management, are respected and upheld according to the principles of FPIC.	Not applicable	Ukraine	All sources	According to the FSC definition of indigenous peoples, as endorsed by the UN Permanent Forum on Indigenous Issues, there are no indigenous peoples in Ukraine and the indicator is not applicable.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	References	Experts	Legislation
98	Human and labour rights	41. Gender equality is protected following best practices, including ensuring availability of job opportunities, equal remuneration for work of equal value and sufficient maternity and paternity leave, and other related rights as specified in the ILO Fundamental Principles and Rights at Work.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	FAO (2021), State Labour Service of Ukraine 1 (2023), FORZA (2022), Word and Deed (2023), Society of Foresters of Ukraine 1 (2022), UNDP (2023), Zhukovska et. al (2020)	Georgyi Bondaruk, Roman Volosianchuk, Oksana Stankevych-Volosianchuk	UN Convention on the Elimination of All Forms of Discrimination against Women , Constitution of Ukraine, Law "On ensuring equal rights and opportunities for women and men", State strategy for ensuring equal rights and opportunities for women and men for the period up to 2030, National Strategy on Human Rights, Some issues of ensuring equal rights and opportunities for women and men, Issues of gender legal expertise, Labour Code, Law "On employment of the population"
99	Human and labour rights	41. Gender equality is protected following best practice... as specified in the ILO Fundamental Principles and Rights at Work.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	N/A	Georgyi Bondaruk, Oksana Stankevych-Volosianchuk, Roman Volosianchuk	Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine ", List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied
100	Third parties rights	42. Legal requirements related to the rights of Indigenous Peoples are complied with.	Not applicable	Ukraine	All sources	Tyzhden (n/a), Smoliy et al (eds) (2009), FSC-STD-UKR-01.1-2024 (2024), Hromadske Radio (2023), ILO (1989), Library of congress (2021), Ukrainian pravda (2021), Radio Svoboda (2021), Radio Svoboda (2023), Zbruch (2023), Ukraïner (2021), Voice crimea (2020), Voice crimea (2022), FSC (n/a)	Georgyi Bondaruk, Roman Volosianchuk, Oksana Stankevych-Volosianchuk	On Ensuring Public Participation in the Formation and Implementation of State Policy, Law "On Native Nations of Ukraine"
101	Third parties rights	43. The rights of Indigenous Peoples, including land tenure and management, are respected and upheld according to the principles of FPIC.	Not applicable	Ukraine	All sources		Georgyi Bondaruk, Oksana Stankevych-Volosianchuk, Roman Volosianchuk	N/A

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Description of legal requirements	Limitations of Sources
98	Human and labour rights	41. Gender equality is protected following best practices, including ensuring availability of job opportunities, equal remuneration for work of equal value and sufficient maternity and paternity leave, and other related rights as specified in the ILO Fundamental Principles and Rights at Work.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	Article 24 of the Constitution of Ukraine guarantees equality of rights for women and men through various provisions. These include ensuring that women have equal opportunities with men in social, political, and cultural activities, as well as in education, vocational training, work, and remuneration. The Constitution also mandates special measures for protecting women's health and safety, establishes pension benefits, creates conditions that enable women to balance work and motherhood, and provides legal protection along with material and moral support for motherhood and childhood. This support includes paid leave and other benefits for pregnant women and mothers. The Constitution's guarantee of equal rights and freedoms for all individuals is further reinforced by several legal acts, including the Law of Ukraine "On Ensuring Equal Rights and Opportunities for Women and Men" and the Law of Ukraine "On Principles of Preventing and Combating Discrimination in Ukraine." Article 2-1 of the Labour Code of Ukraine establishes the obligation to uphold the equality of labour rights for all citizens. It prohibits any form of discrimination in the labour sector, including violations of the principle of equality in rights and opportunities. Discrimination may manifest as direct or indirect restrictions on employees' rights based on race, colour, political, religious, or other beliefs, sex, gender identity, sexual orientation, ethnic, social, or foreign origin, age, health status, disability, suspected or actual HIV/AIDS, marital and property status, family responsibilities, place of residence, membership in a trade union or other associations, participation in a strike, or legal actions aimed at protecting one's rights, as well as on language or other grounds unrelated to the nature of work or working conditions. Article 5 of the Law on Employment delineates guarantees in the employment sector. Specifically, paragraphs 8 and 9 provide protections against employment discrimination, unjustified refusals to hire, unlawful dismissals, and additional assistance for the employment of certain categories of citizens. Article 11 of the Law on Employment further safeguards individuals from discrimination in employment. According to part three of Article 11, it is prohibited to include discriminatory requirements in job announcements or to restrict employment opportunities to women or men, except for specific roles that can only be performed by individuals of a particular gender. The content of job announcements (advertisements) and the associated liabilities for violations of these regulations are governed by the Law of Ukraine "On Advertising." Furthermore, Article 17 of the Law of Ukraine "On Ensuring Equal Rights and Opportunities for Men and Women" ensures that women and men enjoy equal rights and opportunities in employment, promotion, advanced training	N/A
99	Human and labour rights	41. Gender equality is protected following best practice... as specified in the ILO Fundamental Principles and Rights at Work.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," legal entities located in the temporarily occupied territory are permitted to conduct business activities only after changing their tax address to a different territory of Ukraine. Furthermore, this article specifies that certain regulatory provisions do not apply within the temporarily occupied territory. A register of the territories where military operations are being (were) conducted or temporarily occupied by the Russian Federation is maintained, with periodic updates of the status of the territories. It is possible to obtain an information certificate on the location of a business entity in the territories from the said register.	N/A
100	Third parties rights	42. Legal requirements related to the rights of Indigenous Peoples are complied with.	Not applicable	Ukraine	All sources	According to the ILO Indigenous and Tribal Peoples Convention (1989), indigenous peoples are defined as groups in independent countries that are recognised as indigenous by virtue of their descent from populations that inhabited the country, or a geographical region associated with it, at the time of conquest, colonisation or the establishment of current state boundaries. Whatever their legal status, these groups retain some or all of their social, economic, cultural and political institutions. The Law of Ukraine "On Native Nations of Ukraine" is the closest in content to the Indigenous and Tribal Peoples Convention in its definition of indigenous peoples; however, it does not align with it. Legal requirements related to the rights of native nations described above are complied within the indicators 46-48.	N/A
101	Third parties rights	43. The rights of Indigenous Peoples, including land tenure and management, are respected and upheld according to the principles of FPIC.	Not applicable	Ukraine	All sources	N/A	N/A

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Risk threshold(s)	Short description of risk
102	Third parties rights	44. Legal requirements related to the rights of Traditional Peoples are complied with.	Not applicable	Ukraine	All sources		The indicator is not applicable as there are no traditional peoples in Ukraine.
103	Third parties rights	45. The rights of Traditional Peoples, including land tenure and management, are respected and upheld according to the principles of FPIC.	Not applicable	Ukraine	All sources		The indicator is not applicable as there are no traditional peoples in Ukraine.
104	Third parties rights	46. Legally recognised customary and community rights are identified and respected.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances		Civil rights in Ukraine are generally protected by a comprehensive legislation, with most enterprises of the forest industry complying, while some violations may occur. There's no specific customary law in Ukraine; the community rights have been integrated into the civil rights over time.
105	Third parties rights	46. Legally recognised customary and community rights are identified and respected.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	46. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	The lack of safe access hinders the exercise of civil and community rights to use forest resources.
106	Third parties rights	46. Legally recognised customary and community rights are identified and respected.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	46. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In the temporarily occupied territories of Ukraine, it is impossible to guarantee that legally recognised civil and community rights are identified and respected.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Long description of issue/risk
102	Third parties rights	44. Legal requirements related to the rights of Traditional Peoples are complied with.	Not applicable	Ukraine	All sources	Traditional peoples – people who still strongly believe in traditional practices, regardless of their level of education (literate or illiterate), location (urban or rural), or status (rich or poor). These traditional practices may be purely indigenous or indigenised (https://www.igi-global.com/dictionary/traditional-people/56666). For example, Brazilian legislation recognises 28 traditional peoples and communities (PCT). Thanks to their traditional way of life and their deep knowledge of ecological relationships, PCTs are considered the best guardians of the forest, the environment and biodiversity (https://www.giz.de/en/worldwide/140677.html). There are no such groups in Ukraine. See also the Indicator 42.
103	Third parties rights	45. The rights of Traditional Peoples, including land tenure and management, are respected and upheld according to the principles of FPIC.	Not applicable	Ukraine	All sources	The indicator is not applicable as there are no traditional peoples in Ukraine. See Indicators 42 and 43
104	Third parties rights	46. Legally recognised customary and community rights are identified and respected.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	Customary rights are rights that result from a long series of customary or traditional acts that have the force of law within a territorial or social unit. Civil rights – one or more rights conferred on a person by virtue of citizenship. Rights that every person has in society. There is no separate customary law in Ukraine. However, in accordance with the history of law in Ukraine, it is believed that customary rights have gradually become part of civil rights. Civil rights in Ukraine are protected by well-developed legislation. The analysis of the situation in Ukraine suggests that the risks under this indicator are minimal. We found no evidence that some actors in the forest sector are not complying with the identified legislation, or that the customary and civil rights of Ukrainian citizens are being systematically violated or ignored. At the same time, there are known cases of violations of the customary and civil rights of the people living in the forest areas of Ukraine (Carpathians and Polissia), but they are usually isolated and not systematic. Such violations are often monitored by relevant actors (e.g. relevant NGOs, and journalists) who highlight the problem, and as a result, it is resolved. Once a conflict situation with local communities has occurred, the forestry enterprise tries to avoid such situations in the future. It should be noted that there are various civil society organisations in Ukraine whose efforts are aimed at informing Ukrainian citizens, especially residents of forest regions, about their civil rights in the field of forestry relations and at involving active members of society in the management of the forests they live near.
105	Third parties rights	46. Legally recognised customary and community rights are identified and respected.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	The risk of non-compliance with the requirements of this indicator is non-negligible in forests contaminated with explosive objects. Due to the presence of mines, these areas are closed to the public, preventing local communities from accessing forest resources. The lack of safe access hinders the exercise of customary and community rights to use these resources.
106	Third parties rights	46. Legally recognised customary and community rights are identified and respected.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	In the temporarily occupied territories of Ukraine, it is impossible to guarantee that legally recognised civil and community rights are identified and respected. Ukrainian regulatory authorities are unable to monitor or enforce the protection of these rights in these areas. As a result, this indicator is assessed as a non-negligible risk. The lack of effective control hampers the monitoring and enforcement of these rights, which are generally protected under national law. This lack of oversight can lead to situations where the rights of local communities and other third parties are overlooked or violated. For example, there may be cases of land encroachment and denial of access to forest resources. In addition, a lack of enforcement can lead to disputes over property rights or the use of community resources.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	References	Experts	Legislation
102	Third parties rights	44. Legal requirements related to the rights of Traditional Peoples are complied with.	Not applicable	Ukraine	All sources	Filho (2009)	Georgyi Bondaruk, Oksana Stankevych-Volosianchuk, Roman Volosianchuk	N/A
103	Third parties rights	45. The rights of Traditional Peoples, including land tenure and management, are respected and upheld according to the principles of FPIC.	Not applicable	Ukraine	All sources	N/A	Georgyi Bondaruk, Oksana Stankevych-Volosianchuk, Roman Volosianchuk	N/A
104	Third parties rights	46. Legally recognised customary and community rights are identified and respected.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	Alekseyeva (2021), ECOSPHERA (2020), EPL (2020), Korovyak (2009), Usenko (ed) (2006), Lisova (2012), Melen-Zabramna (2021), Mudra (2024), Rivne Post (2020) , WWF-Ukraine (2023), Stankevych-Volosianchuk (2020), Suspilne Rivne (2021), TEXTY (2020), VSN media (2023) , ECOSPHERA (2021)	Georgyi Bondaruk, Oksana Stankevych-Volosianchuk, Roman Volosianchuk	Constitution of Ukraine, Forest Code, Law "On environmental protection", Law "On citizens' appeals", Law "On access to public information", Law "On Environmental Impact Assessment", On Ensuring Public Participation in the Formation and Implementation of State Policy, Procedure for Holding Consultations of Executive Authorities with Representative Bodies of Indigenous Peoples of Ukraine, Procedure for Facilitating Public Expertise of the Activities of Executive Authorities
105	Third parties rights	46. Legally recognised customary and community rights are identified and respected.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Zibtsev et al. (2022), State Forest Resources Agency of Ukraine 2 (2024)	Georgyi Bondaruk, Roman Volosianchuk, Oksana Stankevych-Volosianchuk	Law "On Mine Action in Ukraine", Some issues of forestry during the period of martial law and amendments to the Resolution, Civil protection code of Ukraine, On Approval of the Action Plan of Executive Authorities for the Restoration of the De-occupied Territories of Territorial Communities
106	Third parties rights	46. Legally recognised customary and community rights are identified and respected.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	N/A	Georgyi Bondaruk, Oksana Stankevych-Volosianchuk, Roman Volosianchuk	Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine ", List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Description of legal requirements	Limitations of Sources
102	Third parties rights	44. Legal requirements related to the rights of Traditional Peoples are complied with.	Not applicable	Ukraine	All sources	N/A	N/A
103	Third parties rights	45. The rights of Traditional Peoples, including land tenure and management, are respected and upheld according to the principles of FPIC.	Not applicable	Ukraine	All sources	N/A	N/A
104	Third parties rights	46. Legally recognised customary and community rights are identified and respected.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	The Constitution of Ukraine states that all citizens are equal in rights and freedoms (Article 24). It states that all natural resources, including forests, are the property of the Ukrainian people. Property rights are exercised on behalf of the Ukrainian people by state authorities and local self-government bodies within the constitutional framework. Every citizen has the right to use natural resources belonging to the people in accordance with the law (Article 13). The Forest Code of Ukraine defines the subjects of forest relations as state authorities, local self-government bodies, legal entities and citizens acting in accordance with the Constitution and laws of Ukraine (Article 2). According to Article 66 of the Code, citizens of Ukraine have the right to freely enter state and communal forests, as well as private forests with the owner's consent, to collect wild herbs, flowers, berries, nuts, mushrooms and other resources for personal consumption without a special permit. The right of Ukrainian citizens to use natural resources, including timber and non-timber forest products, is also enshrined in the Law of Ukraine "On Environmental Protection" (Article 4). Public supervision over the protection, conservation, use and reproduction of forests is carried out by state environmental inspectors, as stipulated in Article 65 of the Forest Code of Ukraine. The activities of these inspectors are regulated by the Law of Ukraine "On Environmental Protection" (Article 36). Article 96 of the Forest Code also outlines the participation of public environmental organisations in forestry relations. In particular, these organisations have the right to 1) to participate in the development of plans and programmes for the protection, conservation, use and reproduction of forests; 2) to have access to information on the state of forests and forest management; 3) to participate in the activities of international non-governmental organisations focused on the protection and reproduction of forests; 4) to propose developments or amendments to the regulations on forest management; and 5) to appeal against decisions to refuse or delay the provision of information on the state of forests in accordance with the law. Information on the condition and reproduction of forests is managed in accordance with the Law of Ukraine "On Environmental Protection" and other relevant legislation (Article 97). The Law of Ukraine, "On Citizens' Appeals," regulates the practical exercise of the right of citizens to submit proposals to state authorities and local self-government bodies to improve their activities, eliminate shortcomings and appeal against the actions of officials. The Law of Ukraine "On Access to Public Information"	Both sources on customary law in Ukraine remain relevant (Koroviak (2009), Lisova (2012).
105	Third parties rights	46. Legally recognised customary and community rights are identified and respected.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Due to the nature of the source type, which includes areas contaminated with explosive objects and active combat areas, all visits to such areas are prohibited under applicable legislation (Law "On Mine Action"). Visiting the forest becomes possible only after demining and clean-up of the contaminated area, which must be planned and carried out by licensed organisations regulated by separate legislation on mine action. The law obliges all citizens of Ukraine to follow the rules of behaviour, safety, and actions in emergencies, as well as to observe safety measures in everyday life and routine work activities (Part 2, Article 21 of the Civil Protection Code of Ukraine).	N/A
106	Third parties rights	46. Legally recognised customary and community rights are identified and respected.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," legal entities located in the temporarily occupied territory are permitted to conduct business activities only after changing their tax address to a different territory of Ukraine. Furthermore, this article specifies that certain regulatory provisions do not apply within the temporarily occupied territory. A register of the territories where military operations are being (were) conducted or temporarily occupied by the Russian Federation is maintained, with periodic updates of the status of the territories. It is possible to obtain an information certificate on the location of a business entity in the territories from the said register.	N/A

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Risk threshold(s)	Short description of risk
107	Third parties rights	47. The rights of local communities are respected and upheld.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances		While isolated conflicts between local communities and forestry enterprises do occur in regions like the Carpathians and Polissya, there is no evidence of widespread violations of community rights in Ukrainian forestry. The majority of disputes are resolved through culturally acceptable methods.
108	Third parties rights	47. The rights of local communities are respected and upheld.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	47. 1. The presence of local communities is confirmed or likely within the area under assessment. The applicable legislation for the area under assessment covers ILO provisions governing the identification and rights of local communities, but the risk assessment for indicator 46 confirms a designation of 'non-negligible risk';	The lack of safe access hinders the exercise of civil and community rights to use forest resources.
109	Third parties rights	47. The rights of local communities are respected and upheld.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	47. 1. The presence of local communities is confirmed or likely within the area under assessment. The applicable legislation for the area under assessment covers ILO provisions governing the identification and rights of local communities, but the risk assessment for indicator 46 confirms a designation of 'non-negligible risk';	In the temporarily occupied territories of Ukraine, it is impossible to guarantee that the rights of local communities are respected and upheld.
110	Third parties rights	48. Interaction with Indigenous Peoples, Traditional Peoples and local communities is conducted in a respectful and culturally appropriate manner.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects		In Ukraine, the target groups identified under this indicator primarily consist of local communities, which encompass various demographic groups within territorial communities whose interests may be impacted by forestry activities, thereby highlighting the need for respectful and culturally appropriate interaction.
111	Third parties rights	48. Interaction with Indigenous Peoples, Traditional Peoples and local communities is conducted in a respectful and culturally appropriate manner.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	48. 1. Applicable legislation for the area under assessment covers the requirements under this indicator, but the risk assessment for indicators 42, 44, and 46 confirms a designation of 'non-negligible risk';	In the temporarily occupied territories of Ukraine, there is no guarantee that interactions with local communities are conducted in a respectful and culturally appropriate manner.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Long description of issue/risk
107	Third parties rights	47. The rights of local communities are respected and upheld.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	It has been observed that there are conflicts of interest between forestry enterprises and local communities in the forest regions of Ukraine, particularly in the Carpathians and Polissia. These conflicts typically arise from a failure to respect the civil rights of local communities. This may take the form of restrictions on access to forests, limitations on the collection of mushrooms and berries for personal use, logging activities conducted near villages, damage to rural roads caused by logging trucks, and landslides or mudslides in villages resulting from violations of environmental legislation during forestry operations. These conflicts primarily originate from damage caused to local communities. Insufficient or untimely notification of communities regarding planned forestry activities, the lack of a preliminary social impact assessment, and the exclusion of communities from required planning processes have a significant impact on these issues. Furthermore, violations of environmental legislation and the failure to conduct thorough environmental impact assessments for planned forestry activities have a detrimental impact on the situation. In the majority of cases, these disputes are resolved in favour of the communities involved.
108	Third parties rights	47. The rights of local communities are respected and upheld.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	The risk of non-compliance with the requirements of the indicator on is non-negligible in forests contaminated with explosive objects. Due to the risk of mines, these areas are closed to the public, preventing local communities from accessing resources . The lack of safe access hinders the exercise of customary and community rights to use forest resources.
109	Third parties rights	47. The rights of local communities are respected and upheld.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	In the temporarily occupied territories of Ukraine, it is impossible to guarantee that the rights of local communities are respected and upheld. Ukrainian regulatory authorities are unable to monitor or enforce the protection of these rights in these areas. As a result, this indicator is assessed as a non-negligible risk.
110	Third parties rights	48. Interaction with Indigenous Peoples, Traditional Peoples and local communities is conducted in a respectful and culturally appropriate manner.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	The current legislative framework in Ukraine provides the necessary basis for forestry enterprises to engage with local communities in a manner that is respectful and culturally appropriate. The risk assessment for Indicator 46 is classified as "negligible." Instances of conflicts arising from the interests of specific groups (local communities) within territorial communities during forestry activities or the imposition of restrictions without prior consultation are typically resolved in favour of the communities. There is no evidence of widespread or systematic violations related to this indicator. Furthermore, a number of environmentally focused organisations in Ukraine promote the interests and rights of local communities, as well as advocating for the protection of forest ecosystems and biodiversity.
111	Third parties rights	48. Interaction with Indigenous Peoples, Traditional Peoples and local communities is conducted in a respectful and culturally appropriate manner.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	In the temporarily occupied territories of Ukraine, there is no guarantee that interactions with local communities are conducted in a respectful and culturally appropriate manner. While Ukraine does not have officially recognised Indigenous or traditional peoples, the local communities in these areas are affected by the ongoing conflict and lack of governance. Ukrainian regulatory authorities are unable to monitor or ensure respectful interactions in these regions. For example, there may be cases of land encroachment and denial of access to forest resources. In addition, a lack of enforcement can lead to disputes over property rights or the use of community resources. As a result, this indicator is assessed as a non-negligible risk.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	References	Experts	Legislation
107	Third parties rights	47. The rights of local communities are respected and upheld.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	Rivne Post (2020) , Suspilne Rivne (2021), TEXTY (2020), VSN media (2023)	Georgyi Bondaruk, Roman Volosianchuk, Oksana Stankevych-Volosianchuk	Forest Code, Law "On local self-government in Ukraine", Law "On Environmental Impact Assessment", Sanitary rules in the forests of Ukraine, Procedure for forest management planning
108	Third parties rights	47. The rights of local communities are respected and upheld.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Zibtsev et al. (2022), State Forest Resources Agency of Ukraine 2 (2024)	Georgyi Bondaruk, Roman Volosianchuk, Oksana Stankevych-Volosianchuk	Law "On Mine Action in Ukraine", Some issues of forestry during the period of martial law and amendments to the Resolution, Civil protection code of Ukraine, On Approval of the Action Plan of Executive Authorities for the Restoration of the De-occupied Territories of Territorial Communities
109	Third parties rights	47. The rights of local communities are respected and upheld.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	N/A	Georgyi Bondaruk, Oksana Stankevych-Volosianchuk, Roman Volosianchuk	Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine ", List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied
110	Third parties rights	48. Interaction with Indigenous Peoples, Traditional Peoples and local communities is conducted in a respectful and culturally appropriate manner.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	Mudra (2024), Rivne Post (2020) , Suspilne Rivne (2021), TEXTY (2020), VSN media (2023)	Georgyi Bondaruk, Roman Volosianchuk, Oksana Stankevych-Volosianchuk	Constitution of Ukraine, Forest Code, Law "On environmental protection", Law "On citizens' appeals", Law "On access to public information", Law "On Environmental Impact Assessment", On Ensuring Public Participation in the Formation and Implementation of State Policy, Procedure for Holding Consultations of Executive Authorities with Representative Bodies of Indigenous Peoples of Ukraine
111	Third parties rights	48. Interaction with Indigenous Peoples, Traditional Peoples and local communities is conducted in a respectful and culturally appropriate manner.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	N/A	Georgyi Bondaruk, Oksana Stankevych-Volosianchuk, Roman Volosianchuk	Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine ", List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Description of legal requirements	Limitations of Sources
107	Third parties rights	47. The rights of local communities are respected and upheld.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	In accordance with Article 9 of the Forest Code of Ukraine, forests situated within settlements may be designated as communal property (owned by local communities), except those that are under state or private ownership. Furthermore, other forests may also be designated as communal property in accordance with the legal procedure established by law. The rights associated with communal ownership of forests are exercised by territorial communities either directly or through local self-government bodies that they establish. The Law of Ukraine "On Local Self-Government in Ukraine" outlines the responsibilities of local communities in forestry relations. These include ensuring the protection, conservation, reproduction, and enhancement of forest productivity, as well as improving the useful properties of forests and soil fertility. Local communities are also required to comply with the rules and regulations governing the use of forest resources within communal forests (Article 26). Furthermore, the delegated powers include the approval of applications for the special use of natural resources of national importance (Article 33). In line with the Law of Ukraine "On Environmental Impact Assessment" and guidance from the Ministry of Ecology and Natural Resources, decisions regarding planned activities for final felling are based on forest management planning materials and the annual allowable cut. In the case of clear-cutting and sanitary logging, a plan of measures to improve the health condition of forests is required. All logging operations specified in these documents must undergo an environmental impact assessment (EIA). This law enables public engagement in the implementation of such activities through a public discussion process, allowing for the collection of comments and suggestions from the community regarding the planned activities. Public discussions are conducted through public hearings, during which the public can submit comments related to the forest management planning assessment and clear-cutting. The Sanitary Rules in the Forests of Ukraine (1995) provide for the involvement of local governments in the selection of measures to enhance the sanitary condition of forests. This signifies that the head of the community affixes their signature to an Act of forest area survey, thereby authorising the implementation of sanitary clear-cutting. Local governments are kept informed by permanent forest users about selective sanitary cutting.	N/A
108	Third parties rights	47. The rights of local communities are respected and upheld.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Due to the nature of the source type, which includes areas contaminated with explosive objects and active combat areas, all visits to such areas are prohibited under applicable legislation (Law "On Mine Action"). Visiting the forest becomes possible only after demining and clean-up of the contaminated area, which must be planned and carried out by licensed organisations regulated by separate legislation on mine action. The law obliges all citizens of Ukraine to follow the rules of behaviour, safety, and actions in emergencies, as well as to observe safety measures in everyday life and routine work activities (Part 2, Article 21 of the Civil Protection Code of Ukraine).	N/A
109	Third parties rights	47. The rights of local communities are respected and upheld.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," legal entities located in the temporarily occupied territory are permitted to conduct business activities only after changing their tax address to a different territory of Ukraine. Furthermore, this article specifies that certain regulatory provisions do not apply within the temporarily occupied territory. A register of the territories where military operations are being (were) conducted or temporarily occupied by the Russian Federation is maintained, with periodic updates of the status of the territories. It is possible to obtain an information certificate on the location of a business entity in the territories from the said register.	N/A
110	Third parties rights	48. Interaction with Indigenous Peoples, Traditional Peoples and local communities is conducted in a respectful and culturally appropriate manner.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	Please refer to the description of legal requirements for indicators 46 and 47 for details of the legal requirements pertaining to the indicator.	N/A
111	Third parties rights	48. Interaction with Indigenous Peoples, Traditional Peoples and local communities is conducted in a respectful and culturally appropriate manner.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," legal entities located in the temporarily occupied territory are permitted to conduct business activities only after changing their tax address to a different territory of Ukraine. Furthermore, this article specifies that certain regulatory provisions do not apply within the temporarily occupied territory. A register of the territories where military operations are being (were) conducted or temporarily occupied by the Russian Federation is maintained, with periodic updates of the status of the territories. It is possible to obtain an information certificate on the location of a business entity in the territories from the said register.	N/A

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Risk threshold(s)	Short description of risk
112	Trade and transport	49. Legal requirements related to the trade and transport of products are complied with.	Non- negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	49. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;; 49. 2. Violations of identified laws are not efficiently followed up on by the relevant entities;; 49. 3. Violations of identified laws are not followed up by preventive actions taken by the relevant entities.	A non-negligible risk of transporting timber by road without proper supporting documents was identified, as well as the risk of selling timber not through commodity exchanges.
113	Trade and transport	49. Legal requirements related to the trade and transport of products are complied with.	Non- negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	49. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In view of the considerable risk associated with Indicator 4, particularly with regard to harvesting permits, and restrictions on forest management in forests contaminated with explosive objects, the risk of transportation, trade of forest products was assessed as non-negligible.
114	Trade and transport	49. Legal requirements related to the trade and transport of products are complied with.	Non- negligible risk	Ukraine	4. Temporarily Occupied Territories	49. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements related to the trade and transport of products.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Long description of issue/risk
112	Trade and transport	49. Legal requirements related to the trade and transport of products are complied with.	Non- negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	Legally, the sale of round wood must be conducted through commodity exchanges to ensure transaction transparency and minimise corrupt practices. This process includes the recent implementation of 6-month fixed-price long-term contracts with buyers. Upon conclusion of the auction, the buyer receives an auction certificate, which serves as the basis for entering into a sale and purchase agreement. This procedure ensures that the buyer obtains valid documentation confirming the qualitative and quantitative characteristics of the goods, including consignment notes (e.g., TTN-wood) and other supporting documentation upon request. To prevent the dispatch of timber that does not conform to contractual terms, commodity exchanges may oversee the transfer of timber products to the buyer. The State Specialised Enterprise 'Forests of Ukraine,' recognised as the largest timber seller in Ukraine, claims to have no direct timber sales contracts, auctioning all the timber it plans to harvest in the next quarter. For enterprises of other departmental subordination and communal enterprises, auctioning timber products is also mandatory; however, they may disregard these legal requirements and sell timber through direct contracts. For instance, a number of cases were reported where unprocessed timber was obtained without Timber Sale Contracts or sold outside of the commodity exchanges using direct contracts or with understated grades and volumes. Round wood transportation in Ukraine should be conducted with the involvement of the electronic timber accounting system, which is managed by the State Enterprise "LIAC". The system has significantly enhanced the efficiency of timber transportation tracking and tracing. Thus, through the online platform open.ukrforest.com, it is feasible to verify the legality of timber origins at all stages, from logging to delivery to the buyer, via unique tags, waybills (TTN-wood), and vehicle registration numbers. These unique tags provide detailed information about the seller and the timber's dimensional and quality characteristics, while the TTN-wood additionally facilitates identifying the vehicle, loading and unloading location, as well as most recent versions of the document including the logging ticket number and other relevant information. Thus, this system may help to identify the forest area from which the timber was harvested. To prevent multiple transportation of the same batch under one TTN-wood, photographs of the loaded timber and vehicle registration numbers should be stored in the system for fourteen days. Such a system is designed to add a layer of transparency and minimise abuse risks in the transport sector. However, the issue of illegal logging and the trafficking of illegally harvested timber remains significant. According to various sources, including the register of court decisions, violations have been documented during the road transportation of timber, particularly in instances lacking relevant legal documentation. A recent journalistic investigation has revealed numerous violations in timber transportation, including failures to comply with the functions of the electronic timber accounting system, for which no penalties are outlined by the relevant state regulations. The effective control of wood product transportation, including those potentially derived from illegally harvested timber (lacking proper shipping documentation) is assessed as significantly problematic due to the irregular
113	Trade and transport	49. Legal requirements related to the trade and transport of products are complied with.	Non- negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Due to the ongoing military operations and the contamination of forests with explosive objects, all forestry activities, including timber harvesting, are either suspended or carried out with significant restrictions. It is only possible to commence work in such forests once a de-mining certificate has been obtained. However, there is a risk of non-compliance. In areas where military operations are ongoing or have taken place, logging tickets are not available in the public register and permits for timber harvesting are issued under a separate procedure. It is possible to conduct legal harvesting for defence purposes without logging tickets, which introduces an additional risk factor. The lack of public access to information on these operations makes it impossible to verify their legality, which increases the risk of illegal harvesting, transportation of timber, and trade of forest products. In light of the potential risks associated with issuing permits for harvesting and transporting in forests contaminated with explosive objects, a non-negligible risk was identified.
114	Trade and transport	49. Legal requirements related to the trade and transport of products are complied with.	Non- negligible risk	Ukraine	4. Temporarily Occupied Territories	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements related to the trade and transport of products. Due to the lack of control by Ukrainian authorities in these areas, enforcement of such legal requirements is not feasible. As a result, this indicator is assessed as a non-negligible risk.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	References	Experts	Legislation
112	Trade and transport	49. Legal requirements related to the trade and transport of products are complied with.	Non- negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	European Commission 2 (2020), Bohomaz, Lobchenko (2024), Davydkevych, Golyuk, Dergachev (2023), State Register of Court Decisions (n/a), Kaplya et al (2023), Kolbasin, Filatova (2023), Kriachko, Perepelitsyn (2023), Martyshev, Bohonos (2023), Shevchuk (2023), Zhezhkun, Torosov, Kalashnikov (2024), Yavorsky et al. (2021), SFE "Forests of Ukraine" 6 (2024), Verbovska, Tuziuk (2024)	Oleksandr Shevchuk, Alla Oborska, Sergii Rozvod, Tetiana Pyvovar, Dmytro Karabchuk	Commercial Code of Ukraine, Law "On Commodity Exchanges", Law "On State Regulation of Capital Markets and Organised Commodity Markets", Law "On Motor Vehicles", Procedure for monitoring the domestic consumption of unprocessed timber and control over the volume of domestic consumption of unprocessed timber, Instruction on keeping electronic wood accounting, List of Products Traded Exclusively on Organised Commodity Markets
113	Trade and transport	49. Legal requirements related to the trade and transport of products are complied with.	Non- negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Zibtsev et al. (2022), State Forest Resources Agency of Ukraine 2 (2024)	Sergii Rozvod, Dmytro Karabchuk	Law "On Mine Action in Ukraine", Some issues of forestry during the period of martial law and amendments to the Resolution, Civil protection code of Ukraine, On Approval of the Action Plan of Executive Authorities for the Restoration of the De- occupied Territories of Territorial Communities, Some issues of providing fuel wood to the population of the territories where military operations are (were) conducted
114	Trade and transport	49. Legal requirements related to the trade and transport of products are complied with.	Non- negligible risk	Ukraine	4. Temporarily Occupied Territories	Melnyk (2024), nv.ua (2024), Forbes Ukraine (2023), UNN 2 (2024)	Sergii Rozvod	Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine ", List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Description of legal requirements	Limitations of Sources
112	Trade and transport	49. Legal requirements related to the trade and transport of products are complied with.	Non- negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	Timber sales in Ukraine are governed by the Law of Ukraine "On State Regulation of Capital Markets and Organised Commodity Markets" and the Resolution of the Cabinet of Ministers of Ukraine No. 1433 dated 30 December 2021 "On Approval of the List of Products to be Traded Exclusively on Organised Commodity Markets". This legislation mandates that timber and timber products be traded exclusively through organised commodity exchanges starting from 1 July 2021, contingent upon obtaining the relevant license. This license is essential for organising commodity trading or entering into derivative contracts. Commodity exchanges are regulated by the Law of Ukraine "On Commodity Exchanges" resolution No. 1433 specifically presents a list of products, including timber, that must be traded exclusively through these organised markets. Commodity exchanges have the responsibility to administer and ensure the operation of electronic trading systems in accordance with legal requirements. The professional activities of these exchanges and their operators are governed by licenses, recorded in the register of professional participants in capital markets and organised commodity markets. In accordance with part 2 of Article 48 of the Law of Ukraine 'On Motor Vehicles', drivers are required to have consignment notes for any product, including wood, when carrying out domestic freight transport. As per the Procedure for Monitoring Domestic Consumption of Unprocessed Timber and Controlling the Volume of Domestic Consumption of Unprocessed Timber, all forest users, irrespective of ownership, must enter information into the electronic timber accounting system (ETAS) when they harvest and sell timber. Forest users are obligated to record in the ETAS details regarding logging tickets, tree species, the quantitative and qualitative characteristics of the wood, contracts related to wood sales, loading and unloading locations, and the vehicles used for transportation. The State Forest Resources Agency of Ukraine is tasked with verifying the accuracy of the information entered by forest users into the timber accounting system. The State Enterprise "Forestry Innovation and Analytical Centre," managed by the State Forest Resources Agency of Ukraine, performs the functions of the ETAS administrator. Timber transportation in Ukraine should be in alignment with the "Instruction on Keeping Electronic Timber Records." According to the Instruction timber transported by road from logging sites or log yards must be accompanied by a specialised consignment note, known as TTN-wood, generated in the electronic timber accounting system (ETAS). The TTN-wood includes information on the loading and unloading points, consignee, carrier, vehicle, driver, timber tags, and details regarding its origin (such as logging site location - compartment, subcompartment, plot, and logging ticket number). This document delineates the distribution of timber by diameter groups, volumes, and prices that determine the product's value. The TTN-wood is issued in triplicate and must be certified by the signatures of the consignor and the driver, with the third copy also certified by the consignee. The first copy remains with the forest user, the second is delivered to the consignee by the	N/A
113	Trade and transport	49. Legal requirements related to the trade and transport of products are complied with.	Non- negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	In accordance with the Law of Ukraine "On Mine Action in Ukraine" any activity in areas contaminated or potentially contaminated with explosive objects is prohibited. The inclusion and exclusion of an area from the list of regions contaminated or potentially contaminated by explosive objects are managed by the Mine Action Centre, as per Resolution of the Cabinet of Ministers of Ukraine No. 740, dated 7 June 2024. Territories classified as contaminated or potentially contaminated with explosive objects encompass those affected by hostilities, including regions within 20 kilometres of the state border of the aggressor state and/or the state facilitating the armed aggression of the Russian Federation against Ukraine, or the line of contact. The law mandates that all citizens of Ukraine adhere to the rules of conduct, safety, and actions during emergencies and comply with safety measures in their daily lives and work (Article 21(2) of the Civil Protection Code of Ukraine). Consequently, the trade and transportation of wood and wood products for commercial purposes through areas contaminated or potentially contaminated with explosive objects are prohibited. Additionally Cabinet of Ministers of Ukraine allowed activities within territories affected by hostilities that involve timber harvesting for state defence (Resolution of the Cabinet of Ministers of Ukraine No. 454, dated 23 April 2024), and for the collection of logging residues in forest areas for heating homes in regions where hostilities are or have been ongoing during the martial law regime and for six months following its termination (Resolution of the Cabinet of Ministers of Ukraine No. 861, dated 30 July 2024). In accordance with the Resolution of the Cabinet of Ministers of Ukraine dated June 7, 2024 No. 740 "Some issues regarding the creation, operation and maintenance of the register of territories contaminated/allegedly contaminated by explosive objects", the corresponding Register is being developed, the administrator of which is appointed the State Emergency Service. The register will cover all territories, regardless of ownership, that have been affected by hostilities and are contaminated by explosive objects. As of November 28, 2024, the Register is under development. Information about the start of the Register will be posted on the official website of the State Emergency Service.	N/A
114	Trade and transport	49. Legal requirements related to the trade and transport of products are complied with.	Non- negligible risk	Ukraine	4. Temporarily Occupied Territories	According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," legal entities located in the temporarily occupied territory are permitted to conduct business activities only after changing their tax address to a different territory of Ukraine. Furthermore, this article specifies that certain regulatory provisions do not apply within the temporarily occupied territory. A register of the territories where military operations are being (were) conducted or temporarily occupied by the Russian Federation is maintained, with periodic updates of the status of the territories. It is possible to obtain an information certificate on the location of a business entity in the territories from the said register.	N/A

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Risk threshold(s)	Short description of risk
115	Trade and transport	50. Legal requirements related to applicable trade restrictions and sanctions are complied with.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	50. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;, 50. 2. Violations of identified laws are not efficiently followed up on by the relevant entities;	The analysis indicates the potential for trading products made from wood that is currently prohibited for export, as well as wood that could enter Ukraine from Russia and Belarus through third countries.
116	Trade and transport	50. Legal requirements related to applicable trade restrictions and sanctions are complied with.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	50. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In light of non-negligible risks associated with Indicator 4 regarding illegal logging and restrictions on forest management in forests contaminated with explosive objects, the risk of transportation and trade of forest products is assessed as non-negligible, considering the need to comply with legal requirements related to applicable trade restrictions and sanctions.
117	Trade and transport	50. Legal requirements related to applicable trade restrictions and sanctions are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	50. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements related to applicable trade restrictions and sanctions.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Long description of issue/risk
115	Trade and transport	50. Legal requirements related to applicable trade restrictions and sanctions are complied with.	Non- negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	In response to ongoing military aggression, the Ukrainian government has imposed a ban on collaboration with Russian and Belarusian companies. The global market is witnessing sales of FSC and PEFC certified wood products originating from Russia and Belarus, where these certification systems are currently blocked. Additional sanctions have been implemented by other international institutions, including the USA and the EU, against certain countries and their legal entities. Nevertheless, Ukrainian companies have received inquiries about cooperation in the trade of wood from Russia and Belarus. There is a possibility that companies may engage in commercial activities directly or indirectly owned by legal entities subject to national or international sanctions. Consequently, additional verification of the relevant databases of sanctioned companies and controlling persons is required. Law enforcement agencies have identified instances of illegal timber exports, particularly with the corrupt assistance of forestry officials and customs officers. Through corruption schemes, instances have occurred where prohibited categories, specifically round timber (HS code 4403), which is subject to a temporary export ban, were shipped under the guise of fuel wood (HS code 4401). In connection with the ongoing military invasion by the Russian Federation, the European Commission's Expert Group on EUTR (2022) introduced a three-level procedure to verify the supply of wood products from Ukraine to the EU market in accordance with the EU Timber Regulation (EUTR). According to the document, only wood from Ukrainian government-controlled territories is eligible for placement on the EU market, provided it has been assessed as low risk. This decision is based on the conclusion that the Guidance Document for Ukraine and its Annex still apply to "other parts of Ukrainian territory" (which include government-controlled areas of Ukraine) and notes that contributions from non-governmental organisations/civil society on the ground in Ukraine can help mitigate risks. Given the analysis conducted on compliance with legislative requirements related to applicable trade restrictions and sanctions, there is a non-negligible risk.
116	Trade and transport	50. Legal requirements related to applicable trade restrictions and sanctions are complied with.	Non- negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Due to ongoing military operations and the contamination of forests with explosive objects, all forestry activities, including timber harvesting, are either suspended or carried out with significant restrictions. It is only possible to undertake work in such forests once a de-mining certificate has been obtained. However, there is a risk of non-compliance. In areas where military operations are ongoing or have taken place, logging tickets are not available in the public register, and permits for timber harvesting are issued under a separate procedure. It is possible to carry out legal harvesting for defence purposes without logging tickets, which creates an additional risk. The lack of public access to information on these operations means that it is impossible to verify their legality, which increases the risk of illegal harvesting and transportation of timber, and trade of forest products. According to the recommendations of the EUTR Competent Authorities and the European Commission (2022), timber imports are strictly prohibited from non-government-controlled areas and active conflict zones. Given the risks associated with issuing permits for harvesting and transporting in forests contaminated with explosive objects, the risk was assessed as non-negligible.
117	Trade and transport	50. Legal requirements related to applicable trade restrictions and sanctions are complied with.	Non- negligible risk	Ukraine	4. Temporarily Occupied Territories	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements related to applicable trade restrictions and sanctions. According to the recommendations of the EUTR Competent Authorities and the European Commission (2022), timber imports are strictly prohibited from non-government-controlled areas and active conflict zones. Occupation authorities continue logging operations in these regions. Due to the lack of control by Ukrainian authorities in these regions, enforcement of these restrictions is not feasible. As a result, this indicator is assessed as a non-negligible risk.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	References	Experts	Legislation
115	Trade and transport	50. Legal requirements related to applicable trade restrictions and sanctions are complied with.	Non- negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	European Commission 2 (2020), European Commission 1 (2022), FSC Ukraine 1 (2022), State Forest Resources Agency of Ukraine (2022), European Commission 1 (2020), Uwecworkgroup 2 (2024)	Alla Oborska, Sergii Rozvod, Tetiana Pyvovar	Law "On Sanctions", Law "On Peculiarities of State Regulation of Business Entities", Law "On Customs Tariff of Ukraine", On Approval of the Lists of Goods Subject to Licensing, On the implementation of a pilot project on the issuance of a special permit for the special use of forest resources (logging ticket) and a certificate of origin of timber and timber products made from them in electronic form, On the application of the ban on the import of goods from the Russian Federation, Resolution of the Cabinet of Ministers of Ukraine of 9 April 2022, No. 426
116	Trade and transport	50. Legal requirements related to applicable trade restrictions and sanctions are complied with.	Non- negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	State Forest Resources Agency of Ukraine 2 (2024), European Commission 1 (2022), European Commission 2 (2022)	Sergii Rozvod	Law "On Mine Action in Ukraine", Some issues of forestry during the period of martial law and amendments to the Resolution, Civil protection code of Ukraine, On Approval of the Action Plan of Executive Authorities for the Restoration of the De- occupied Territories of Territorial Communities
117	Trade and transport	50. Legal requirements related to applicable trade restrictions and sanctions are complied with.	Non- negligible risk	Ukraine	4. Temporarily Occupied Territories	Glavkom (2023), UNN 2 (2024), Uwecworkgroup 2 (2024), European Commission 1 (2022), European Commission 2 (2022)	Sergii Rozvod, Tetiana Pyvovar	Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine ", List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Description of legal requirements	Limitations of Sources
115	Trade and transport	50. Legal requirements related to applicable trade restrictions and sanctions are complied with.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	According to the Resolution of the Cabinet of Ministers of Ukraine on the Application of the Ban on the Importation of Goods from the Russian Federation, dated 9 April 2022, No. 426, the importation of goods from the Russian Federation into the customs territory of Ukraine is prohibited. As stipulated by the Law of Ukraine "On Peculiarities of State Regulation of Business Entities' Activities Related to the Sale and Export of Timber", a ban has been imposed on the export of unprocessed/raw timber (HS code 4403), effective for 10 years starting from 1 November 2015, and for pine starting from 1 January 2017. The export of timber (HS code 4407) from certain valuable tree species is also prohibited. These species include acacia (Robinia spp.), bird cherry (Sorbus torminalis), cherry (Cerasus spp.), pear (Pyrus spp.), walnut (Juglans spp.), chestnut (Castanea spp.), yew (Taxus baccata), sweet cherry (Cerasus avium), sycamore (Acer pseudoplatanus), and juniper (Juniperus spp.). Additionally, the harvesting of species listed in the Red Data Book of Ukraine is prohibited. According to the Resolution of the Cabinet of Ministers of Ukraine 'On Approval of the Lists of Goods Subject to Licensing and Quotas for 2024,' dated 27 December 2023, No. 1402, wood products are not subject to licensing, except for categories of fuel wood in the form of logs, knots, brushwood, or similar forms; wood chips or shavings (UCGFEA codes 4401 11 00 00, 4401 12 00 00, 4401 21 00 00, 4401 22 00 00), for which export quotas of 0 tonnes are established.	N/A
116	Trade and transport	50. Legal requirements related to applicable trade restrictions and sanctions are complied with.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	In accordance with the Law of Ukraine "On Mine Action in Ukraine"" any activity in areas contaminated or potentially contaminated with explosive objects is prohibited. The inclusion and exclusion of an area from the list of regions contaminated or potentially contaminated by explosive objects are managed by the Mine Action Centre, as per Resolution of the Cabinet of Ministers of Ukraine No. 740, dated 7 June 2024. Territories classified as contaminated or potentially contaminated with explosive objects encompass those affected by hostilities, including regions within 20 kilometres of the state border of the aggressor state and/or the state facilitating the armed aggression of the Russian Federation against Ukraine, or the line of contact. The law mandates that all citizens of Ukraine adhere to the rules of conduct, safety, and actions during emergencies and comply with safety measures in their daily lives and work (Article 21(2) of the Civil Protection Code of Ukraine). Consequently, the trade and transportation of wood and wood products for commercial purposes through areas contaminated or potentially contaminated with explosive objects are prohibited. Additionally Cabinet of Ministers of Ukraine allowed activities within territories affected by hostilities that involve timber harvesting for state defence (Resolution of the Cabinet of Ministers of Ukraine No. 454, dated 23 April 2024), and for the collection of logging residues in forest areas for heating homes in regions where hostilities are or have been ongoing during the martial law regime and for six months following its termination (Resolution of the Cabinet of Ministers of Ukraine No. 861, dated 30 July 2024). In accordance with the Resolution of the Cabinet of Ministers of Ukraine dated June 7, 2024 No. 740 "Some issues regarding the creation, operation and maintenance of the register of territories contaminated/allegedly contaminated by explosive objects", the corresponding Register is being developed, the administrator of which is appointed the State Emergency Service. The register will cover all territories, regardless of ownership, that have been affected by hostilities and are contaminated by explosive objects. As of November 28, 2024, the Register is under development. Information about the start of the Register will be posted on the official website of the State Emergency Service.	N/A
117	Trade and transport	50. Legal requirements related to applicable trade restrictions and sanctions are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," legal entities located in the temporarily occupied territory are permitted to conduct business activities only after changing their tax address to a different territory of Ukraine. Furthermore, this article specifies that certain regulatory provisions do not apply within the temporarily occupied territory. A register of the territories where military operations are being (were) conducted or temporarily occupied by the Russian Federation is maintained, with periodic updates of the status of the territories. It is possible to obtain an information certificate on the location of a business entity in the territories from the said register.	N/A

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Risk threshold(s)	Short description of risk
118	Trade and transport	51. Legal requirements related to the classification of products are complied with.	Non- negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	51. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;; 51. 2. Violations of identified laws are not efficiently followed up on by the relevant entities;; 51. 3. Violations of identified laws are not followed up by preventive actions taken by the relevant entities.	There are instances of non-compliance with legal requirements for product classification.
119	Trade and transport	51. Legal requirements related to the classification of products are complied with.	Non- negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	51. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In light of the considerable risk associated with Indicator 4, regarding illegal logging, and restrictions on forest management in forests contaminated with explosive objects, the risk under the indicator is assessed as non-negligible.
120	Trade and transport	51. Legal requirements related to the classification of products are complied with.	Non- negligible risk	Ukraine	4. Temporarily Occupied Territories	51. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In the temporarily occupied territories of Ukraine, compliance with legal requirements related to the classification of products cannot be ensured.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Long description of issue/risk
118	Trade and transport	51. Legal requirements related to the classification of products are complied with.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	There is a non-negligible risk of incorrect assessment of quantitative and qualitative parameters of timber (underestimation of categories) at the stage of logging area allocation (as detailed in Indicator 6), leading to unaccounted surpluses. There is also a risk of improper classification of timber during its sale, which does not comply with current standards (underestimation of timber quality classes). Despite the introduction of mandatory electronic timber accounting (ETA) in 2021, conducted at the place of harvesting to reduce risk and allow for tracking timber movement, there remains a possibility of data manipulation when entering information into the electronic system. There are reported instances of incorrect product classification under the Ukrainian Classification of Goods for Foreign Economic Activity (UCGFEA) during customs export procedures. Notably, despite Ukraine's adoption of new national wood quality standards harmonised with European standards (DALRU, 2019), the register of court decisions reveals cases where wood authorised for export (4401 - fuel wood) was misclassified, resulting in the shipment of unauthorized categories (round timber), which are subject to a temporary export ban. Additionally, there are other documented instances of incorrect classification of forest products by both entrepreneurs and customs authorities.
119	Trade and transport	51. Legal requirements related to the classification of products are complied with.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Due to ongoing military operations and the contamination of forests with explosive objects, all forestry activities, including timber harvesting, are either suspended or carried out with significant restrictions. It is only possible to undertake work in such forests once a de-mining certificate has been obtained. However, there is a risk of non-compliance. In areas where military operations are ongoing or have taken place, logging tickets are not available in the public register, and permits for timber harvesting are issued under a separate procedure. It is possible to carry out legal harvesting for defence purposes without logging tickets, which creates an additional risk. The lack of public access to information on these operations means that it is impossible to verify their legality, which increases the risk of illegal harvesting and transportation of timber, and trade of forest products. Given the risks associated with issuing permits for harvesting and transporting in forests contaminated with explosive objects, the risk was assessed as non-negligible.
120	Trade and transport	51. Legal requirements related to the classification of products are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	In the temporarily occupied territories of Ukraine, compliance with legal requirements related to the classification of products cannot be ensured. Due to the lack of control by Ukrainian authorities in these areas, enforcement of these requirements is not feasible. As a result, this indicator is assessed as a non-negligible risk.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	References	Experts	Legislation
118	Trade and transport	51. Legal requirements related to the classification of products are complied with.	Non- negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	Bolokhovets 2 (2024), State Register of Court Decisions (n/a), Karabchuk et al. (2024), Khomyuk, Osadchuk, Portakh (2021) , LIAC, SFRAU (2024), State Customs Service of Ukraine 3 (2024), State Forest Resources Agency of Ukraine (2019), Bohomaz, Lobchenko (2024)	Alla Oborska, Leonid Osadchuk, Oleksandr Shevchuk, Sergii Rozvod, Tetiana Pyvovar, Dmytro Karabchuk	Law "On Customs Tariff of Ukraine", Transitional Tables from the UCGFEA 2017 to the UCGFEA 2022, Explanations to the UCGFEA, Customs Code of Ukraine, Law "On Foreign Economic Activity", Instruction on keeping electronic wood accounting, Law "On Peculiarities of State Regulation of Business Entities", On the adoption and cancellation of national standards, cancellation of amendments to the national standard, Procedure for monitoring the domestic consumption of unprocessed timber and control over the volume of domestic consumption of unprocessed timber
119	Trade and transport	51. Legal requirements related to the classification of products are complied with.	Non- negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	N/A	Sergii Rozvod, Tetiana Pyvovar	Law "On Mine Action in Ukraine", Some issues of forestry during the period of martial law and amendments to the Resolution, Civil protection code of Ukraine, On Approval of the Action Plan of Executive Authorities for the Restoration of the De- occupied Territories of Territorial Communities
120	Trade and transport	51. Legal requirements related to the classification of products are complied with.	Non- negligible risk	Ukraine	4. Temporarily Occupied Territories	N/A	Sergii Rozvod, Tetiana Pyvovar	Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine ", List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Description of legal requirements	Limitations of Sources
118	Trade and transport	51. Legal requirements related to the classification of products are complied with.	Non- negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	Since January 2021, European standards have been implemented in Ukraine for the classification of wood, as per Order No. 500 dated 26 December 2019, regarding the adoption and cancellation of national standards and the cancellation of amendments to national standards by the Ukrainian Research and Training Centre for Standardisation, Certification, and Quality. The applicable standards include: - DSTU EN 1316-1:2019 (EN 1316-1:2012, IDT) 'Round Hardwood Timber. Classification by Quality. Part 1: Oak and Beech' (replacing DSTU EN 1316-1:2018). - DSTU EN 1927-1:2019 (EN 1927-1:2008, IDT) 'Roundwood. Classification by Quality. Part 1: Spruce and Fir' (replacing DSTU EN 1927-1:2018). - DSTU EN 1927-2:2019 (EN 1927-2:2008; AC:2009, IDT) 'Roundwood. Classification by Quality. Part 2: Pine' (replacing DSTU EN 1927-2:2018). Quality classes (A, B, C, D) are designated for coniferous and hardwood species, while three quality classes (A, B, C) are utilised for softwood species according to the Ukrainian classification, including alder, birch, and aspen. For species not encompassed by this classification, such as ash, maple, elm, birch, alder, aspen, linden, hornbeam, acacia, and cherry, the following technical conditions apply: TUU-00994207-002:2018 'Roundwood of Hardwood Species. Classification by Quality' and TUU-00994207-003:2018 'Roundwood of Coniferous and Deciduous Species. Classification Rules'. The technical conditions governing the methods for measuring the visual characteristics of wood and their classification are outlined in TUU-00994207-001:2018, while TUU-00994207-005:2018 specifies the classification, accounting, and technical requirements for firewood. According to TUU 16.1-00994207-005:2018 'Firewood. Classification, Accounting, Technical Requirements', firewood is classified as either for industrial use (length of 2-4 meters for the production of chips for technological or fuel purposes, or splitting into fuel wood) or for non-industrial use (up to 2 meters long, sold exclusively to private individuals - citizens of Ukraine). Timber classification is conducted by forest users/owners at the harvesting site, in accordance with the Instruction on electronic timber accounting, and is recorded in the electronic timber accounting system, reflected in the consignment note (TTN-wood). Under the Customs Code, goods must be classified according to the Ukrainian Classification of Goods for Foreign Economic Activity (UCGFEA) codes for customs clearance, with classification accuracy verified by customs authorities. Exporters are required to provide all necessary information, samples of goods, or technical documentation to substantiate the classification. In cases of classification violations or errors, customs authorities may independently assign codes, and penalties may be imposed for providing false information affecting classification. Customs authorities' decisions are binding but can be appealed. The UCGFEA was established as a commodity nomenclature of the Customs Tariff of Ukraine (Groups 01-49) (Annex to the Law on the Customs Tariff of Ukraine). It is based on the seventh edition of the Harmonised Commodity Description and Coding System (HS), version 2022 of the World Customs Organisation and the EU Combined	N/A
119	Trade and transport	51. Legal requirements related to the classification of products are complied with.	Non- negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	In accordance with the Law of Ukraine "On Mine Action in Ukraine" any activity in areas contaminated or potentially contaminated with explosive objects is prohibited. The inclusion and exclusion of an area from the list of regions contaminated or potentially contaminated by explosive objects are managed by the Mine Action Centre, as per Resolution of the Cabinet of Ministers of Ukraine No. 740, dated 7 June 2024. Territories classified as contaminated or potentially contaminated with explosive objects encompass those affected by hostilities, including regions within 20 kilometres of the state border of the aggressor state and/or the state facilitating the armed aggression of the Russian Federation against Ukraine, or the line of contact. The law mandates that all citizens of Ukraine adhere to the rules of conduct, safety, and actions during emergencies and comply with safety measures in their daily lives and work (Article 21(2) of the Civil Protection Code of Ukraine). Consequently, the trade and transportation of wood and wood products for commercial purposes through areas contaminated or potentially contaminated with explosive objects are prohibited. Additionally Cabinet of Ministers of Ukraine allowed activities within territories affected by hostilities that involve timber harvesting for state defence (Resolution of the Cabinet of Ministers of Ukraine No. 454, dated 23 April 2024), and for the collection of logging residues in forest areas for heating homes in regions where hostilities are or have been ongoing during the martial law regime and for six months following its termination (Resolution of the Cabinet of Ministers of Ukraine No. 861, dated 30 July 2024). In accordance with the Resolution of the Cabinet of Ministers of Ukraine dated June 7, 2024 No. 740 "Some issues regarding the creation, operation and maintenance of the register of territories contaminated/allegedly contaminated by explosive objects", the corresponding Register is being developed, the administrator of which is appointed the State Emergency Service. The register will cover all territories, regardless of ownership, that have been affected by hostilities and are contaminated by explosive objects. As of November 28, 2024, the Register is under development. Information about the start of the Register will be posted on the official website of the State Emergency Service.	N/A
120	Trade and transport	51. Legal requirements related to the classification of products are complied with.	Non- negligible risk	Ukraine	4. Temporarily Occupied Territories	According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," legal entities located in the temporarily occupied territory are permitted to conduct business activities only after changing their tax address to a different territory of Ukraine. Furthermore, this article specifies that certain regulatory provisions do not apply within the temporarily occupied territory. A register of the territories where military operations are being (were) conducted or temporarily occupied by the Russian Federation is maintained, with periodic updates of the status of the territories. It is possible to obtain an information certificate on the location of a business entity in the territories from the said register.	N/A

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Risk threshold(s)	Short description of risk
121	Trade and transport	52. Legal requirements related to the export and/or import of products are complied with.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	52. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;; 52. 2. Violations of identified laws are not efficiently followed up on by the relevant entities;	Instances of non-compliance with timber export regulations in Ukraine have been noted, including cases of incorrect documentation, misdeclaration of size, quality, or UCGFEA codes, and the potential export of prohibited timber under the guise of permitted products.
122	Trade and transport	52. Legal requirements related to the export and/or import of products are complied with.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	52. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In light of the considerable risk associated with Indicator 4, regarding illegal logging, and restrictions on forest management in forests contaminated with explosive objects, the risk under the indicator is assessed as non-negligible.
123	Trade and transport	52. Legal requirements related to the export and/or import of products are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	52. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In the temporarily occupied territories of Ukraine, compliance with legal requirements related to the export and/or import of products cannot be ensured.
124	Trade and transport	53. Legal requirements relating to offshore trading and transfer pricing are complied with.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances		No systematic evidence of non-compliance with offshore trade and transfer pricing legislation was found

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Long description of issue/risk
121	Trade and transport	52. Legal requirements related to the export and/or import of products are complied with.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	The volume of timber imported into Ukraine is comparatively low compared to exports. The import of timber and timber products is regulated by national legislation and subject to customs control. Importers must provide the required documentation, including customs declarations, and shipping documents, to ensure the legal and traceable sourcing of materials. The export of timber products necessitates the submission of several supporting documents, including a foreign economic contract, a customs cargo declaration, international shipping documents, a phytosanitary quarantine certificate, an environmental declaration, a certificate for radioactive substances, and a certificate of origin for timber and timber products. It has been observed that non-compliance occurs during the logging, transportation, and processing stages, which can result in the forgery of the aforementioned documents. According to a range of sources, including media reports from law enforcement and customs authorities, the register of court decisions, and environmental organisations, there are instances of non-compliance with legal requirements for the export of timber products from Ukraine. These sources indicate that there have been cases of illegal timber exports that appear to be linked to corruption. In some instances, the timber that has been shipped is prohibited from exporting under the guise of permitted or incorrectly declared products (by size and quality parameters or UCGFEA codes). Sources indicate instances of illegal timber exports, potentially linked to corruption. In certain cases, timber that is prohibited for export could be misrepresented as permitted or is incorrectly declared, based on size, quality parameters, or Ukrainian Classification of Goods for Foreign Economic Activity (UCGFEA) codes. Concurrently, the risk of corruption regarding certificates of origin for timber and sawn timber has decreased due to the implementation of a pilot project for issuing these documents in electronic form. Nevertheless, the risk of non-compliance with legal requirements for the export and/or import of timber products remains non-negligible.
122	Trade and transport	52. Legal requirements related to the export and/or import of products are complied with.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Due to ongoing military operations and the contamination of forests with explosive objects, all forestry activities, including timber harvesting, are either suspended or carried out with significant restrictions. It is only possible to undertake work in such forests once a de-mining certificate has been obtained. However, there is a risk of non-compliance. In areas where military operations are ongoing or have taken place, logging tickets are not available in the public register, and permits for timber harvesting are issued under a separate procedure. It is possible to carry out legal harvesting for defence purposes without logging tickets, which creates an additional risk. The lack of public access to information on these operations means that it is impossible to verify their legality, which increases the risk of illegal harvesting and transportation of timber, and trade of forest products. Given the risks associated with issuing permits for harvesting and transporting in forests contaminated with explosive objects, the risk was assessed as non-negligible.
123	Trade and transport	52. Legal requirements related to the export and/or import of products are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	In the temporarily occupied territories of Ukraine, compliance with legal requirements related to the export and/or import of products cannot be ensured. Due to the lack of control by Ukrainian authorities in these areas, enforcement of these requirements is not feasible. As a result, this indicator is assessed as a non-negligible risk.
124	Trade and transport	53. Legal requirements relating to offshore trading and transfer pricing are complied with.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	Ukraine does not currently offer any free economic zones that would permit the utilisation of tax preferences or non-market methods of competition by forestry enterprises. However, there is a risk of price abuse by timber processing companies that have affiliated trading companies in the EU. The introduction of the EUTR and then the EUDR in the EU countries has had an impact on export operations in the Ukrainian timber market. Importers from the EU, in order to reduce their own liability for the origin of wood products, may refuse to buy them directly from Ukrainian producers. As a result, the latter are forced to set up their own trading companies in the EU to resell their products. However, sufficient documentary sources of information were not found to classify this indicator as non-negligible.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	References	Experts	Legislation
121	Trade and transport	52. Legal requirements related to the export and/or import of products are complied with.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	Davydkevych, Golyuk, Dergachev (2023), State Register of Court Decisions (n/a), State Customs Service of Ukraine 3 (2024), Security Service Of Ukraine (2022), State Customs Service of Ukraine 2 (2024), Suspilne Zhytomyr (2024)	Leonid Osadchuk, Alla Oborska, Sergii Rozvod, Tetiana Pyvovar	Law "On Customs Tariff of Ukraine", Law "On Foreign Economic Activity", Customs Code of Ukraine, Law "On Peculiarities of State Regulation of Business Entities", On the implementation of a pilot project on the issuance of a special permit for the special use of forest resources (logging ticket) and a certificate of origin of timber and timber products made from them in electronic form, On Approval of the Lists of Goods Subject to Licensing
122	Trade and transport	52. Legal requirements related to the export and/or import of products are complied with.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	N/A	Sergii Rozvod, Tetiana Pyvovar	Law "On Mine Action in Ukraine", Some issues of forestry during the period of martial law and amendments to the Resolution, Civil protection code of Ukraine, On Approval of the Action Plan of Executive Authorities for the Restoration of the De-occupied Territories of Territorial Communities
123	Trade and transport	52. Legal requirements related to the export and/or import of products are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	N/A	Sergii Rozvod, Tetiana Pyvovar	Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine ", List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied
124	Trade and transport	53. Legal requirements relating to offshore trading and transfer pricing are complied with.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	Krugliak (2021), PRAVO (2024), PWC (2024)	Alla Oborska, Sergii Rozvod	Law "On Amendments to the Tax Code of Ukraine on Transfer Pricing", Tax Code, Law "On Foreign Economic Activity", Law "On Peculiarities of State Regulation of Business Entities", On Approval of the List of States (Territories) that Meet the Criteria Set by Article 39 of the Tax Code and Invalidation of the Resolution of the Cabinet of Ministers of Ukraine No. 977 of 16 September 2015, Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information, Multilateral Competent Authority Agreement on the Exchange of Country-by-Country Reports

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Description of legal requirements	Limitations of Sources
121	Trade and transport	52. Legal requirements related to the export and/or import of products are complied with.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	Exports and imports of timber products in Ukraine are regulated by national legislation, including the Customs Code of Ukraine, the Law of Ukraine 'On Foreign Economic Activity,' and a special law 'On Peculiarities of State Regulation of Business Entities' Activities Related to the Sale and Export of Timber.' According to the Customs Code (Article 246), the purpose of customs clearance is to monitor compliance with legislation on the movement of goods and vehicles across the customs border and to ensure statistical records. Customs clearance (Article 355) requires the submission of documents (in paper or electronic form) confirming the right to transport, the customs status of goods, their quantity, quality, value, and origin. Transport, commercial, and permit documents, as well as information about the cargo (name, quantity, weight, packaging), are required. The specific list of documents depends on the type of transport. Documents confirming compliance with legal prohibitions and restrictions on the importation of goods, including certificates, permits, and other documents required for customs clearance, are necessary. Goods prohibited by law or international treaties of Ukraine cannot be moved across the customs border of Ukraine (Article 196), and certain goods are subject to restrictions on their movement across the customs border of Ukraine (Article 197). According to the Law of Ukraine 'On Peculiarities of State Regulation of Business Entities' Activities Related to the Sale and Export of Timber,' the export of timber and timber products is allowed upon presentation of a certificate of origin, except for certain prohibited categories such as unprocessed timber/raw timber (HS code 4403) and timber (HS code 4407) from valuable tree species: acacia (Robinia spp.), bird cherry (Sorbus torminalis), cherry (Cerasus spp.), pear (Pyrus spp.), walnut (Juglans spp.), chestnut (Castanea spp.), yew (Taxus baccata), sweet cherry (Cerasus avium), sycamore (Acer pseudoplatanus), and juniper (Juniperus spp.). According to Resolution No. 483 of the Cabinet of Ministers of Ukraine dated 12 May 2023, on the implementation of a pilot project for issuing a special permit for the special use of forest resources (logging ticket) and a certificate of origin of timber and its products in electronic form, starting from 1 October 2023, these certificates are issued electronically as a public service through the EcoSystem platform or the Diia Portal. The application must be accompanied by documents confirming that the timber products meet export conditions. These include a sale and purchase agreement, invoices, a batch specification with the commodity code according to the UCGFEA, a consignment note or railway bill of lading, TTN-wood, or a logging ticket (for permanent forest users). If the exporter is not the primary recipient of the timber, documents confirming the entire chain of products from the harvesting site to the exporter must be included. In the case of importing products, a customs declaration, international consignment note (CMR), or railway bill of lading with a specification must be submitted. The applicant is responsible for the accuracy of the data provided. According to the CMU Resolution 'On Approval of the Lists of Goods Subject to Licensing and Quotas for 2024,' the quota volume is set at 0 tonnes for the export of the following goods: 'fuel wood in the form of logs	N/A
122	Trade and transport	52. Legal requirements related to the export and/or import of products are complied with.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	In accordance with the Law of Ukraine "On Mine Action in Ukraine" any activity in areas contaminated or potentially contaminated with explosive objects is prohibited. The inclusion and exclusion of an area from the list of regions contaminated or potentially contaminated by explosive objects are managed by the Mine Action Centre, as per Resolution of the Cabinet of Ministers of Ukraine No. 740, dated 7 June 2024. Territories classified as contaminated or potentially contaminated with explosive objects encompass those affected by hostilities, including regions within 20 kilometres of the state border of the aggressor state and/or the state facilitating the armed aggression of the Russian Federation against Ukraine, or the line of contact. The law mandates that all citizens of Ukraine adhere to the rules of conduct, safety, and actions during emergencies and comply with safety measures in their daily lives and work (Article 21(2) of the Civil Protection Code of Ukraine). Consequently, the trade and transportation of wood and wood products for commercial purposes through areas contaminated or potentially contaminated with explosive objects are prohibited. Additionally Cabinet of Ministers of Ukraine allowed activities within territories affected by hostilities that involve timber harvesting for state defence (Resolution of the Cabinet of Ministers of Ukraine No. 454, dated 23 April 2024), and for the collection of logging residues in forest areas for heating homes in regions where hostilities are or have been ongoing during the martial law regime and for six months following its termination (Resolution of the Cabinet of Ministers of Ukraine No. 861, dated 30 July 2024). In accordance with the Resolution of the Cabinet of Ministers of Ukraine dated June 7, 2024 No. 740 "Some issues regarding the creation, operation and maintenance of the register of territories contaminated/allegedly contaminated by explosive objects", the corresponding Register is being developed, the administrator of which is appointed the State Emergency Service. The register will cover all territories, regardless of ownership, that have been affected by hostilities and are contaminated by explosive objects. As of November 28, 2024, the Register is under development. Information about the start of the Register will be posted on the official website of the State Emergency Service.	N/A
123	Trade and transport	52. Legal requirements related to the export and/or import of products are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," legal entities located in the temporarily occupied territory are permitted to conduct business activities only after changing their tax address to a different territory of Ukraine. Furthermore, this article specifies that certain regulatory provisions do not apply within the temporarily occupied territory. A register of the territories where military operations are being (were) conducted or temporarily occupied by the Russian Federation is maintained, with periodic updates of the status of the territories. It is possible to obtain an information certificate on the location of a business entity in the territories from the said register.	N/A
124	Trade and transport	53. Legal requirements relating to offshore trading and transfer pricing are complied with.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	The main document regulating transfer pricing is the Tax Code of Ukraine (Article 39), which provides for transfer pricing principles, reporting regime, control and penalties for transfer pricing violations. The Tax Code of Ukraine also provides for the integration of Ukrainian transfer pricing legislation with international legislation, in particular, the FATCA Act (FATCA Agreement - Agreement between the Government of Ukraine and the Government of the United States of America to improve the implementation of tax rules and application of the provisions of the US Foreign Account Tax Compliance Act (FATCA)) and the CRS Common Reporting Standard for the purposes of the CRS Multilateral Agreement. Transfer pricing control covers, in particular, transactions with non-residents registered in offshore countries/territories included in the list approved by the Cabinet of Ministers of Ukraine. The Tax Code of Ukraine contains a detailed list of information to be included in the transfer pricing reporting documentation (Local File), global transfer pricing documentation (Master File), CbCR and notification of participation in an international group of companies. The deadline for submitting this documentation, as well as the report on controlled transactions (transactions carried out by taxpayers with non-resident related parties; foreign economic transactions for the sale of goods through non-resident commission agents), the notification on participation in an international group of companies and the CbCR has been extended until the termination or cancellation of martial law in Ukraine	N/A

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Risk threshold(s)	Short description of risk
125	Trade and transport	53. Legal requirements relating to offshore trading and transfer pricing are complied with.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	53. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	According to the precautionary approach, the risk under the indicator is assessed as non-negligible.
126	Trade and transport	53. Legal requirements relating to offshore trading and transfer pricing are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	53. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In the temporarily occupied territories of Ukraine, compliance with legal requirements relating to offshore trading and transfer pricing cannot be ensured.
127	Due diligence and due care	54. Legal requirements relating to due diligence or due care are complied with.	Not applicable	Ukraine	All sources		Ukraine has no legislation requiring procedures of due diligence system linked with wood products trade.
128	Conversion and forest degradation	55. There is no conversion from natural forest to agriculture since 31 December 2020.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	55. 1. Evidence indicates that conversion from natural forest to agriculture is occurring.	According to the precautionary approach, the risk of natural forest conversion to agricultural land use is assessed as non-negligible.
129	Conversion and forest degradation	55. There is no conversion from natural forest to agriculture since 31 December 2020.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	55. 1. Evidence indicates that conversion from natural forest to agriculture is occurring.	According to the precautionary approach, the risk of natural forest conversion to agricultural land use is assessed as non-negligible.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Long description of issue/risk
125	Trade and transport	53. Legal requirements relating to offshore trading and transfer pricing are complied with.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Due to ongoing military operations and the contamination of forests with explosive objects, all forestry activities, including timber harvesting, are either suspended or carried out with significant restrictions. It is only possible to undertake work in such forests once a de-mining certificate has been obtained. However, there is a risk of non-compliance. In areas where military operations are ongoing or have taken place, logging tickets are not available in the public register, and permits for timber harvesting are issued under a separate procedure. It is possible to carry out legal harvesting for defence purposes without logging tickets, which creates an additional risk. The lack of public access to information on these operations means that it is impossible to verify their legality, which increases the risk of illegal harvesting and transportation of timber, and trade of forest products. Given the risks associated with issuing permits for harvesting and transporting in forests contaminated with explosive objects, the risk was assessed as non-negligible.
126	Trade and transport	53. Legal requirements relating to offshore trading and transfer pricing are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	In the temporarily occupied territories of Ukraine, compliance with legal requirements relating to offshore trading and transfer pricing cannot be ensured. Due to the lack of control by Ukrainian authorities in these areas, enforcement of these requirements is not feasible. As a result, this indicator is assessed as a non-negligible risk.
127	Due diligence and due care	54. Legal requirements relating to due diligence or due care are complied with.	Not applicable	Ukraine	All sources	There are no legislative acts in Ukraine that require a due diligence system procedure for trade in wood products. Such a system can be voluntarily implemented by operators (EU residents) in the framework of Regulation (EU) No 995/2010 or by residents of Ukraine within the framework of voluntary international forest certification systems (e.g. FSC or PEFC).
128	Conversion and forest degradation	55. There is no conversion from natural forest to agriculture since 31 December 2020.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	According to the definition of natural forests in FSC-PRO-60-006b, this category includes forests of both natural and artificial origin. Forestry legislation, practices, and traditions in Ukraine promote forest expansion. However, the conversion of forests to other land uses is legally permitted under specific regulations and is controlled by the relevant authorities. Amendments to Ukrainian legislation adopted in 2012 significantly strengthened the protection of forests from conversion to non-forest land. The Government of Ukraine continues to implement these provisions. According to FAO international statistics and national data, there is no recorded annual loss of natural forest area in Ukraine due to conversion to agricultural land. Plantations are established on land withdrawn from agricultural use. International and national sources report an increase in the area of semi-natural forests. Although there is no evidence of natural forest conversion to agricultural land, FSC-PRO-60-006b mandates a precautionary approach, requiring the designation of a non-negligible risk for this indicator.
129	Conversion and forest degradation	55. There is no conversion from natural forest to agriculture since 31 December 2020.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	The contamination of forests with explosive objects and/or continuous shelling or active hostilities creates dangerous working conditions for forestry personnel, making it impossible to fully meet the requirements of indicator 55 to prevent natural forest conversion. Forestry activities in these areas are either not carried out or are carried out with significant restrictions due to contamination with explosive objects. In addition, the above issues, combined with limited financial and human resources, significantly limit both the ability to analyse the extent of damage to the areas and to initiate restoration efforts. The risk associated with this indicator is assessed as non-negligible according to the precautionary approach.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	References	Experts	Legislation
125	Trade and transport	53. Legal requirements relating to offshore trading and transfer pricing are complied with.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	N/A	Sergii Rozvod, Tetiana Pyvovar	Law "On Mine Action in Ukraine", Some issues of forestry during the period of martial law and amendments to the Resolution, Civil protection code of Ukraine, On Approval of the Action Plan of Executive Authorities for the Restoration of the De-occupied Territories of Territorial Communities
126	Trade and transport	53. Legal requirements relating to offshore trading and transfer pricing are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	N/A	Sergii Rozvod	Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine ", List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied
127	Due diligence and due care	54. Legal requirements relating to due diligence or due care are complied with.	Not applicable	Ukraine	All sources	N/A	Alla Oborska, Sergii Rozvod	N/A
128	Conversion and forest degradation	55. There is no conversion from natural forest to agriculture since 31 December 2020.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	State Register of Court Decisions (n/a), FSC Risk Assessment Framework (2024), State Forest Resources Agency of Ukraine (n/a), Ukrderzhlisproekt (2024), Forest Europe (2020), Tykyiv (2024), Myroniuk et.al (2024)	Viktor Myroniuk, Mykhailo Bogomaz, Ivan Lakyda	Forest Code, Land Code, Code on Administrative Offences, Law "On Amendments to Certain Legislative Acts of Ukraine on Forest Conservation"
129	Conversion and forest degradation	55. There is no conversion from natural forest to agriculture since 31 December 2020.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	N/A	Ivan Lakyda, Volodymyr Yarotskyy	Law "On Mine Action in Ukraine", Some issues of forestry during the period of martial law and amendments to the Resolution, Civil protection code of Ukraine, On Approval of the Action Plan of Executive Authorities for the Restoration of the De-occupied Territories of Territorial Communities

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Description of legal requirements	Limitations of Sources
125	Trade and transport	53. Legal requirements relating to offshore trading and transfer pricing are complied with.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	In accordance with the Law of Ukraine "On Mine Action in Ukraine" any activity in areas contaminated or potentially contaminated with explosive objects is prohibited. The inclusion and exclusion of an area from the list of regions contaminated or potentially contaminated by explosive objects are managed by the Mine Action Centre, as per Resolution of the Cabinet of Ministers of Ukraine No. 740, dated 7 June 2024. Territories classified as contaminated or potentially contaminated with explosive objects encompass those affected by hostilities, including regions within 20 kilometres of the state border of the aggressor state and/or the state facilitating the armed aggression of the Russian Federation against Ukraine, or the line of contact. The law mandates that all citizens of Ukraine adhere to the rules of conduct, safety, and actions during emergencies and comply with safety measures in their daily lives and work (Article 21(2) of the Civil Protection Code of Ukraine). Consequently, the trade and transportation of wood and wood products for commercial purposes through areas contaminated or potentially contaminated with explosive objects are prohibited. Additionally Cabinet of Ministers of Ukraine allowed activities within territories affected by hostilities that involve timber harvesting for state defence (Resolution of the Cabinet of Ministers of Ukraine No. 454, dated 23 April 2024), and for the collection of logging residues in forest areas for heating homes in regions where hostilities are or have been ongoing during the martial law regime and for six months following its termination (Resolution of the Cabinet of Ministers of Ukraine No. 861, dated 30 July 2024). In accordance with the Resolution of the Cabinet of Ministers of Ukraine dated June 7, 2024 No. 740 "Some issues regarding the creation, operation and maintenance of the register of territories contaminated/allegedly contaminated by explosive objects", the corresponding Register is being developed, the administrator of which is appointed the State Emergency Service. The register will cover all territories, regardless of ownership, that have been affected by hostilities and are contaminated by explosive objects. As of November 28, 2024, the Register is under development. Information about the start of the Register will be posted on the official website of the State Emergency Service.	N/A
126	Trade and transport	53. Legal requirements relating to offshore trading and transfer pricing are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," legal entities located in the temporarily occupied territory are permitted to conduct business activities only after changing their tax address to a different territory of Ukraine. Furthermore, this article specifies that certain regulatory provisions do not apply within the temporarily occupied territory. A register of the territories where military operations are being (were) conducted or temporarily occupied by the Russian Federation is maintained, with periodic updates of the status of the territories. It is possible to obtain an information certificate on the location of a business entity in the territories from the said register.	N/A
127	Due diligence and due care	54. Legal requirements relating to due diligence or due care are complied with.	Not applicable	Ukraine	All sources	N/A	N/A
128	Conversion and forest degradation	55. There is no conversion from natural forest to agriculture since 31 December 2020.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	The change of the designated purpose of state and municipal forest land plots is carried out by the Verkhovna Rada of the Autonomous Republic of Crimea, the Council of Ministers of the Autonomous Republic of Crimea, executive authorities or local self-government bodies, which decide on the approval of land management projects for the allocation of land plots and the transfer of ownership or provision for use of these plots. Changes in the designated purpose of state and municipally owned forest lands resulting in the withdrawal of land plots from these territories must be approved by the Cabinet of Ministers of Ukraine. The change of the designated purpose of privately owned forest land is initiated by the owners of the land. The Code of Administrative Offences of Ukraine establishes liability for offences related to the use of forest land, which applies to both citizens and officials of legal entities.	N/A
129	Conversion and forest degradation	55. There is no conversion from natural forest to agriculture since 31 December 2020.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Due to the nature of the source type, which includes areas contaminated with explosive objects and active combat areas, all forestry activities are prohibited under applicable legislation (Law "On Mine Actions"). Exceptions are made for legislative acts governing the development and maintenance of buildings and infrastructure directly conducted by military personnel. The forestry activities can only commence after the demining and clearance of the contaminated area, which must be planned and executed by licensed organisations regulated by separate mine action legislation. According to the provisions of the Law of Ukraine "On Environmental Impact Assessment", planned activities aimed solely at ensuring state defence, addressing the consequences of emergencies, or managing situations related to the anti-terrorist operation are exempt from environmental impact assessments, provided they meet the criteria approved by the Cabinet of Ministers of Ukraine. This exemption extends to restoration work intended to mitigate the effects of armed aggression and hostilities during martial law, and in the reconstruction phase following the cessation of hostilities. In accordance with paragraph 80 of the Action Plan of Executive Authorities for the Restoration of the De-occupied Territories of Territorial Communities, a survey assessing the damage to forest areas resulting from temporary occupation should be conducted within six months from the date of cessation of such occupation. In accordance with the Resolution of the Cabinet of Ministers of Ukraine No. 740, dated June 7, 2024, titled "Some Issues on the Creation, Operation, and Maintenance of the Register of Territories Contaminated or Potentially Contaminated by Explosive Objects," a national Register is being developed with the State Emergency Service (SES) designated as its administrator. The Register will encompass all territories, regardless of ownership, impacted by hostilities and contaminated with explosive objects. As of November 28, 2024, the Register remains under development. Information regarding its activation will be published on the official SES website.	N/A

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Risk threshold(s)	Short description of risk
130	Conversion and forest degradation	55. There is no conversion from natural forest to agriculture since 31 December 2020.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	55. 1. Evidence indicates that conversion from natural forest to agriculture is occurring.	In the temporarily occupied territories of Ukraine, compliance with the requirement to prevent the conversion of natural forest to agriculture since 31 December 2020 cannot be ensured.
131	Conversion and forest degradation	56. There is no conversion from natural forest to land uses other than agriculture since 31 December 2020.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	56. 1. The applicable legislation for the area under assessment covers laws that prevent conversion from natural forest to land uses other than agriculture to the extent of 0.02% gross annual loss of natural forest area, but the risk assessment for relevant indicators on legal compliance confirms a designation of 'non-negligible risk'; or, 56. 2. Any of the following are true: a) Conversion of natural forests to land uses other than agriculture since 31 December 2020 in the area under assessment is more than 0.02% gross annual loss of natural forest area; b) Evidence indicates that degradation of natural forests is occurring on a widespread or systematic basis. c) There are projects that allow for conversion of natural forest in areas containing environmental values, and evidence indicates that conversion is happening.	Current legislation in Ukraine transparently regulates potential cases of forest conversion to non-forest land use, but enforcement of this legislation is insufficiently effective.
132	Conversion and forest degradation	56. There is no conversion from natural forest to land uses other than agriculture since 31 December 2020.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	56. 1. The applicable legislation for the area under assessment covers laws that prevent conversion from natural forest to land uses other than agriculture to the extent of 0.02% gross annual loss of natural forest area, but the risk assessment for relevant indicators on legal compliance confirms a designation of 'non-negligible risk'; or	Due to ongoing hostilities, limited access, and contamination with explosive objects the risk of natural forest conversion is non-negligible.
133	Conversion and forest degradation	56. There is no conversion from natural forest to land uses other than agriculture since 31 December 2020.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	56. 1. The applicable legislation for the area under assessment covers laws that prevent conversion from natural forest to land uses other than agriculture to the extent of 0.02% gross annual loss of natural forest area, but the risk assessment for relevant indicators on legal compliance confirms a designation of 'non-negligible risk'; or	In the temporarily occupied territories of Ukraine, compliance with the requirement to prevent the conversion of natural forests to non-agricultural land uses since 31 December 2020 cannot be ensured.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Long description of issue/risk
130	Conversion and forest degradation	55. There is no conversion from natural forest to agriculture since 31 December 2020.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	In the temporarily occupied territories of Ukraine, compliance with the requirement to prevent the conversion of natural forest to agriculture since 31 December 2020 cannot be ensured. Due to the lack of control by Ukrainian authorities in these areas, monitoring and enforcement of this requirement are not feasible. Additionally, damage to natural forests is occurring due to hostilities in the armed conflict zone. As a result, this indicator is assessed as a non-negligible risk.
131	Conversion and forest degradation	56. There is no conversion from natural forest to land uses other than agriculture since 31 December 2020.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	According to the definition of "natural forests" in FSC-PRO-60-006b, this category can include forests of both natural and artificial origin. Forestry legislation, practices and traditions in Ukraine contribute to the increase of forest area. However, it is possible to convert forests to other land uses. Such processes are regulated by law and controlled by the relevant authorities. The adoption of amendments to Ukrainian legislation in 2012 significantly strengthened the protection of forests from conversion to non-forest land. The Ukrainian government is currently implementing these decisions. According to international FAO statistics, Ukraine is not losing natural forest area due to conversion to non-agricultural land use on an annual basis. International and national information sources indicate an increase in the area of forest that can be considered as meeting the definition of "natural forest" according to FSC-PRO-60-006b. However, there are reports of insufficient enforcement in this area. Illegal amber mining has been reported in the Zhytomyr, Rivne and Volyn regions. Violations and damage to forest ecosystems are also occurring for other reasons, mainly due to shortcomings in the enforcement of existing legislation and the inertia of law enforcement agencies. The main reasons cited include the wealth of natural resources, corruption and conflicts of interest, and the search for illegal ways to enrich themselves. This leads to shortcomings in the management of natural capital and slow economic growth. The current situation in the country (war) contributes to the prioritisation of national security and defence issues, in particular, the expansion of infrastructure facilities, construction of defence structures, etc. The above applies to the entire territory of Ukraine, including the forest fund, even if these changes are not reflected in planning and mapping materials and relevant databases for reasons of state secrecy.
132	Conversion and forest degradation	56. There is no conversion from natural forest to land uses other than agriculture since 31 December 2020.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	The risk associated with this indicator is non-negligible, mainly due to the high likelihood of natural forest conversion as a result of hostilities and/or the initial subordination of the territory to national security and defence needs. The contamination of forests with explosive objects and/or continuous shelling or active hostilities creates dangerous working conditions for forestry personnel, making it impossible to fully meet the requirements of the indicator to prevent natural forest conversion. Forestry activities in these areas are either not carried out or are carried out with significant restrictions due to contamination with explosive objects. In addition, the above issues, combined with limited financial and human resources, significantly limit both the ability to analyse the extent of damage to the areas and to initiate restoration efforts.
133	Conversion and forest degradation	56. There is no conversion from natural forest to land uses other than agriculture since 31 December 2020.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	In the temporarily occupied territories of Ukraine, compliance with the requirement to prevent the conversion of natural forests to non-agricultural land uses since 31 December 2020 cannot be ensured. Due to the lack of control by Ukrainian authorities in these areas, monitoring and enforcement of this requirement are not feasible. Additionally, damage to natural forests is occurring due to hostilities in the armed conflict zone. As a result, this indicator is assessed as a non-negligible risk.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	References	Experts	Legislation
130	Conversion and forest degradation	55. There is no conversion from natural forest to agriculture since 31 December 2020.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	Glavkom (2023), Forbes Ukraine (2023)	Mykhailo Bogomaz, Viktor Myroniuk, Ivan Lakyda	Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine ", List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied
131	Conversion and forest degradation	56. There is no conversion from natural forest to land uses other than agriculture since 31 December 2020.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	Transparency international (2023) , State Register of Court Decisions (n/a), FSC Risk Assessment Framework (2024), State Forest Resources Agency of Ukraine (n/a), Myroniuk et al (2020), Ukrderzhisproekt (2024), Forest Europe (2020) , TEXTY 2 (2024), Suspilne Cherkasy (2023), Tykyiv (2024), World Bank (2023), National Agency on Corruption Prevention (2023)	Mykhailo Bogomaz, Viktor Myroniuk, Ivan Lakyda	Forest Code, Land Code, Code on Administrative Offences
132	Conversion and forest degradation	56. There is no conversion from natural forest to land uses other than agriculture since 31 December 2020.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	N/A	Ivan Lakyda	Law "On Mine Action in Ukraine", Some issues of forestry during the period of martial law and amendments to the Resolution, Civil protection code of Ukraine, On Approval of the Action Plan of Executive Authorities for the Restoration of the De-occupied Territories of Territorial Communities, Some Issues on the Establishment, Functioning and Maintenance of the Register of Territories Contaminated/Probably Contaminated by Explosive Ordnance
133	Conversion and forest degradation	56. There is no conversion from natural forest to land uses other than agriculture since 31 December 2020.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	Bolokhovets 1 (2024), Glavkom (2023), Melnyk (2024), nv.ua (2024), Forbes Ukraine (2023), ForestCom (2024)	Mykhailo Bogomaz, Viktor Myroniuk, Ivan Lakyda	Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine ", List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Description of legal requirements	Limitations of Sources
130	Conversion and forest degradation	55. There is no conversion from natural forest to agriculture since 31 December 2020.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," legal entities located in the temporarily occupied territory are permitted to conduct business activities only after changing their tax address to a different territory of Ukraine. Furthermore, this article specifies that certain regulatory provisions do not apply within the temporarily occupied territory. A register of the territories where military operations are being (were) conducted or temporarily occupied by the Russian Federation is maintained, with periodic updates of the status of the territories. It is possible to obtain an information certificate on the location of a business entity in the territories from the said register.	N/A
131	Conversion and forest degradation	56. There is no conversion from natural forest to land uses other than agriculture since 31 December 2020.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	The change of the designated purpose of state and communal forest land plots is carried out by the Verkhovna Rada of the Autonomous Republic of Crimea, the Council of Ministers of the Autonomous Republic of Crimea, executive authorities or local self-government bodies, which decide on the approval of land management projects for the allocation of land plots and the transfer of ownership or provision for use of these plots. Changes in the designated purpose of state and communal forest lands resulting in the withdrawal of land plots from these territories must be approved by the Cabinet of Ministers of Ukraine. The change of the designated purpose of privately owned forest land is initiated by the owners of the land. The Code of Administrative Offences of Ukraine establishes liability for offences related to the use of forest land, which applies to both citizens and officials of legal entities.	N/A
132	Conversion and forest degradation	56. There is no conversion from natural forest to land uses other than agriculture since 31 December 2020.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Due to the nature of the source type, which includes areas contaminated with explosive objects and active combat areas, all forestry activities are prohibited under applicable legislation (Law "On Mine Actions"). Exceptions are made for legislative acts governing the development and maintenance of buildings and infrastructure directly conducted by military personnel. The forestry activities can only commence after the demining and clearance of the contaminated area, which must be planned and executed by licensed organisations regulated by separate mine action legislation. According to the provisions of the Law of Ukraine "On Environmental Impact Assessment", planned activities aimed solely at ensuring state defence, addressing the consequences of emergencies, or managing situations related to the anti-terrorist operation are exempt from environmental impact assessments, provided they meet the criteria approved by the Cabinet of Ministers of Ukraine. This exemption extends to restoration work intended to mitigate the effects of armed aggression and hostilities during martial law, and in the reconstruction phase following the cessation of hostilities. In accordance with paragraph 80 of the Action Plan of Executive Authorities for the Restoration of the De-occupied Territories of Territorial Communities, a survey assessing the damage to forest areas resulting from temporary occupation should be conducted within six months from the date of cessation of such occupation. In accordance with the Resolution of the Cabinet of Ministers of Ukraine No. 740, dated June 7, 2024, titled "Some Issues on the Creation, Operation, and Maintenance of the Register of Territories Contaminated or Potentially Contaminated by Explosive Objects," a national Register is being developed with the State Emergency Service (SES) designated as its administrator. The Register will encompass all territories, regardless of ownership, impacted by hostilities and contaminated with explosive objects. As of November 28, 2024, the Register remains under development. Information regarding its activation will be published on the official SES website.	N/A
133	Conversion and forest degradation	56. There is no conversion from natural forest to land uses other than agriculture since 31 December 2020.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," legal entities located in the temporarily occupied territory are permitted to conduct business activities only after changing their tax address to a different territory of Ukraine. Furthermore, this article specifies that certain regulatory provisions do not apply within the temporarily occupied territory. A register of the territories where military operations are being (were) conducted or temporarily occupied by the Russian Federation is maintained, with periodic updates of the status of the territories. It is possible to obtain an information certificate on the location of a business entity in the territories from the said register.	N/A

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Risk threshold(s)	Short description of risk
134	Conversion and forest degradation	57. There is no degradation of natural forests since 31 December 2020.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	57. 2. Any of the following are true: a) The degradation since 31 December 2020 in the area under assessment is more than 0.02% of the total natural forest area on average per year; b) Evidence indicates that forest degradation is occurring on a widespread or systematic basis.	In Ukraine, certain processes can be regarded as forest degradation.
135	Conversion and forest degradation	57. There is no degradation of natural forests since 31 December 2020.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	57. 1. The applicable legislation for the area under assessment covers laws that prevent total natural forest degradation to 0.02% of the total natural forest area, but the risk assessment for relevant indicators on legal compliance confirms a designation of 'non-negligible risk'; or	Due to ongoing hostilities, limited access, and contamination with explosive objects, national defence priority the risk of natural forests degradation is non-negligible.
136	Conversion and forest degradation	57. There is no degradation of natural forests since 31 December 2020.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	57. 1. The applicable legislation for the area under assessment covers laws that prevent total natural forest degradation to 0.02% of the total natural forest area, but the risk assessment for relevant indicators on legal compliance confirms a designation of 'non-negligible risk'; or	In the temporarily occupied territories of Ukraine, compliance with the requirement to prevent the degradation of natural forests cannot be ensured.
137	High Conservation Values	58. Concentrations of biological diversity including endemic species, and rare, threatened, or endangered species that are significant at global, regional or national levels are identified and protected, maintained or enhanced (HCV1).	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	58. 1. HCV 1 is identified, or its occurrence is likely in the area under assessment and is threatened by management activities.	There is a threat of habitat loss for all HCV1, both within and outside the Nature Reserved Fund, and the current situation in the country (war) contributes to the prioritisation of national security and defence issues.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Long description of issue/risk
134	Conversion and forest degradation	57. There is no degradation of natural forests since 31 December 2020.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	According to the definition of "natural forests" in FSC-PRO-60-006b, this category can include both natural and mixed forests. An independent assessment by FSC shows that there are regions within the administrative regions of Ukraine where the rate of degradation is below the thresholds set by the indicator. Satellite monitoring of virgin forests in the Carpathians has not revealed any degradation. However, following a precautionary approach and taking into account that the active phase of unprovoked aggression by the Russian Federation against Ukraine creates conditions for an increase in the rate of forest degradation in the future. In light of the above, and following the precautionary approach, there is a non-negligible risk under this indicator. In general, Ukraine is experiencing processes that can be considered as forest degradation. Illegal amber mining has been reported in the Zhytomyr, Rivne and Volyn regions. Violations and damage to forest ecosystems are also occurring for other reasons, mainly due to shortcomings in the enforcement of existing legislation and the inertia of law enforcement agencies. Among the main reasons are the abundance of natural resources, corruption and conflicts of interest, and the search for illegal ways to enrich themselves. This leads to shortcomings in the management of natural capital and slow economic growth. The full-scale military aggression of the Russian Federation against Ukraine is manifested in the systematic shelling of Ukrainian territory, which causes both direct damage to forest ecosystems and their contamination with explosive objects, which may lead to forest degradation. According to various estimates, the area of forests affected by the war in Ukraine is up to 30% of its forest resources, and this figure tends to increase given the dynamics of the situation at the front.
135	Conversion and forest degradation	57. There is no degradation of natural forests since 31 December 2020.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	The risk associated with this indicator is not negligible, mainly due to the high likelihood of natural forests degradation as a result of hostilities and/or the initial subordination of the territory to national security and defence needs. The contamination of forests with explosive objects and/or continuous shelling or active hostilities creates dangerous working conditions for forestry personnel, making it impossible to fully meet the requirements of the indicator to prevent natural forests degradation. Forestry activities in these areas are either not carried out or significantly limited due to contamination with explosive objects. In addition, the above issues, combined with limited financial and human resources, significantly limit both the ability to analyse the extent of damage to the areas and to initiate restoration efforts.
136	Conversion and forest degradation	57. There is no degradation of natural forests since 31 December 2020.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	The risk under this indicator is not negligible as the territory is temporarily outside Ukraine's control due to the occupation by the Russian Federation and is classified as a zone of armed conflict under indicator 26, which makes it impossible to ensure compliance with the requirements on preventing forest degradation. Additionally, the damage to natural forest is occurring due to hostilities in the armed conflict zone.
137	High Conservation Values	58. Concentrations of biological diversity including endemic species, and rare, threatened, or endangered species that are significant at global, regional or national levels are identified and protected, maintained or enhanced (HCV1).	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	In Ukraine HCV 1 may include - Protected areas in accordance with Ukrainian legislation and international treaties of Ukraine: nature reserves, protected areas of biosphere reserves, national nature parks, regional landscape parks, natural monuments, nature reserves and protected areas (corresponding to IUCN categories I-V). The list of protected areas and objects is available in the State Cadastre of Protected Areas and Objects, which is regularly updated. - Areas where rare, endangered and endemic species occur, with the most important habitats of these species protected within designated areas. - Areas with critical temporal concentrations of species, such as breeding grounds, migration routes or corridors. In addition to areas designated under Ukrainian legislation (Nature Reserved Fund), Ramsar sites, Important Bird Areas and Emerald Network sites established under the Bern Convention should also be considered under this indicator. Some of the areas where HCV 1 is identified are part of the Nature Protection Fund, while the remaining areas are unprotected, often only identified on maps without clear delineation on the ground. The areas of HCV 1 within the Nature Reserved Fund are mapped and protection regimes are defined in territorial planning projects, passports and protection plans. In reserves and national parks, zoning provides detailed instructions on the economic and environmental measures to be taken. Activities within the forests of protected areas under forestry enterprises are only carried out with the permission of the state environmental authorities or scientific councils of protected areas and parks. In general, the conservation regimes for HCV 1 are respected. Ramsar sites are located within existing protected areas and their conservation requirements are included in the relevant Protection plans. For important ornithological and biodiversity areas outside protected areas, there is a lack of communication of conservation requirements to forestry operations, which is a potential threat. Emerald Network sites, for example, are often unmapped or not included in protected areas and do not have finalised protection and management regimes. Information on these sites is available online, but their legal status remains unresolved. Threats to HCV 1 within the Nature Reserved Fund include unauthorised logging, reduction of natural forest ecosystems through both illegal and sanitary logging, and replacement of natural forests with planted forests leading to habitat destruction. The lack of proper law enforcement in this area is mainly due to the abundance of natural resources, corruption and conflicts of interest, as well as the search for illegal ways to enrich themselves. This leads to shortcomings in the management of natural capital and slow economic growth. For HCV 1 outside the Nature Reserved Fund, risks arise from incomplete inclusion of these areas in forest management plans, lack of mapping and unapproved planning projects with clear economic and environmental measures. The approval process for the Emerald Network is also incomplete. Not all such sites are mapped, not all of these areas are part of an existing NRE and the same applies to their protection requirements and management regime.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	References	Experts	Legislation
134	Conversion and forest degradation	57. There is no degradation of natural forests since 31 December 2020.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	Transparency international (2023) , State Bureau of investigation 1 (2024), Myroniuk et al (2020), TEXTY 2 (2024), Vn.20minut (2024), World Bank (2023), National Agency on Corruption Prevention (2023)	Mykhailo Bogomaz, Viktor Myroniuk, Ivan Lakyda	Forest Code, Land Code, Law "On environmental protection", Law "On Environmental Impact Assessment"
135	Conversion and forest degradation	57. There is no degradation of natural forests since 31 December 2020.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Zibtsev et al. (2022), State Forest Resources Agency of Ukraine 2 (2024)	Ivan Lakyda	Law "On Mine Action in Ukraine", Some issues of forestry during the period of martial law and amendments to the Resolution, Civil protection code of Ukraine, On Approval of the Action Plan of Executive Authorities for the Restoration of the De-occupied Territories of Territorial Communities, Some Issues on the Establishment, Functioning and Maintenance of the Register of Territories Contaminated/Probably Contaminated by Explosive Ordnance
136	Conversion and forest degradation	57. There is no degradation of natural forests since 31 December 2020.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	Bolokhovets 1 (2024), Glavkom (2023), Melnyk (2024), nv.ua (2024), Forbes Ukraine (2023), ForestCom (2024)	Mykhailo Bogomaz, Viktor Myroniuk, Ivan Lakyda	Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine ", List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied
137	High Conservation Values	58. Concentrations of biological diversity including endemic species, and rare, threatened, or endangered species that are significant at global, regional or national levels are identified and protected, maintained or enhanced (HCV1).	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	ASI (2023), BirdLife International (2024), Brown et al. (eds) (2024), Council of Europe (2023), European Environment Agency (n/a), State Bureau of investigation 1 (2024), FSC-STD-UKR-01.1-2024 (2024), Churilov A. (2022), Ministry of Environmental Protection and Natural Resources 3 (2024), National Agency on Corruption Prevention (2023), Transparency international (2023)	Georgyi Bondaruk, Ganna Lobchenko, Andriy Churilov, Ivan Lakyda	Law "On environmental protection", Law "On Environmental Impact Assessment", Law "On Fauna", Law "On Flora" , Law "On Ukraine's Participation in Convention on Wetlands of International Importance, Mainly as Waterfowl Habita", Law "On Ukraine's Accession to Convention on Protection of Wild Flora and Fauna and Environment of Europe in 1979", Law "On Ukraine's Accession to Convention on International Trade in Endangered Species of Wild Fauna and Flora", Law "On Ukraine's Accession to Convention on Conservation of Migratory Species of Wild Animals", Law "On ratification of the UN Framework Convention on Climate Change", Law "On Ratification of European Landscape Convention", Law "On Ratification of Convention on Protection of Biological Diversity", Law "On Ratification of Agreement on Conservation of Afro-Eurasian Migratory Swimming Birds» , Law "On Accession of Ukraine to Agreement on Conservation of Bats in Europe", On Approval of Instructions for Design of Security Obligations on Territory of Nature Reserve Fund, On Approval of List of rare and endangered species and typical natural plant communities that are subject to protection and included in the Green Book of Ukraine, On Approval of Regulation on Green Book of Ukraine, Law "On ecological network of Ukraine", Law "On the Red Data Book of Ukraine"

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Description of legal requirements	Limitations of Sources
134	Conversion and forest degradation	57. There is no degradation of natural forests since 31 December 2020.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	The Land Code of Ukraine, the Forest Code of Ukraine, the Law of Ukraine "On Environmental Protection" and the Law of Ukraine "On Environmental Impact Assessment", among others, define requirements for sustainable use of land and forest resources. These laws regulate relations in the protection, use and reproduction of natural resources, ensure environmental safety, and address the prevention and elimination of negative impacts of economic and other activities on the environment. They also focus on the conservation of natural and genetic resources and environmental protection. However, the issue of forest degradation is insufficiently addressed in existing national legislation.	N/A
135	Conversion and forest degradation	57. There is no degradation of natural forests since 31 December 2020.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Due to the nature of the source type, which includes areas contaminated with explosive objects and active combat areas, all forestry activities are prohibited under applicable legislation (Law "On Mine Actions"). Exceptions are made for legislative acts governing the development and maintenance of buildings and infrastructure directly conducted by military personnel. The forestry activities can only commence after the demining and clearance of the contaminated area, which must be planned and executed by licensed organisations regulated by separate mine action legislation. According to the provisions of the Law of Ukraine "On Environmental Impact Assessment", planned activities aimed solely at ensuring state defence, addressing the consequences of emergencies, or managing situations related to the anti-terrorist operation are exempt from environmental impact assessments, provided they meet the criteria approved by the Cabinet of Ministers of Ukraine. This exemption extends to restoration work intended to mitigate the effects of armed aggression and hostilities during martial law, and in the reconstruction phase following the cessation of hostilities. In accordance with paragraph 80 of the Action Plan of Executive Authorities for the Restoration of the De-occupied Territories of Territorial Communities, a survey assessing the damage to forest areas resulting from temporary occupation should be conducted within six months from the date of cessation of such occupation. In accordance with the Resolution of the Cabinet of Ministers of Ukraine No. 740, dated June 7, 2024, titled "Some Issues on the Creation, Operation, and Maintenance of the Register of Territories Contaminated or Potentially Contaminated by Explosive Objects," a national Register is being developed with the State Emergency Service (SES) designated as its administrator. The Register will encompass all territories, regardless of ownership, impacted by hostilities and contaminated with explosive objects. As of November 28, 2024, the Register remains under development. Information regarding its activation will be published on the official SES website.	N/A
136	Conversion and forest degradation	57. There is no degradation of natural forests since 31 December 2020.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," legal entities located in the temporarily occupied territory are permitted to conduct business activities only after changing their tax address to a different territory of Ukraine. Furthermore, this article specifies that certain regulatory provisions do not apply within the temporarily occupied territory. A register of the territories where military operations are being (were) conducted or temporarily occupied by the Russian Federation is maintained, with periodic updates of the status of the territories. It is possible to obtain an information certificate on the location of a business entity in the territories from the said register.	N/A
137	High Conservation Values	58. Concentrations of biological diversity including endemic species, and rare, threatened, or endangered species that are significant at global, regional or national levels are identified and protected, maintained or enhanced (HCV1).	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	Applicable national legislation governs the identification, documentation and management of areas critical for the protection of nature and biodiversity. These include regions with concentrations of biological diversity, including endemic species and rare, threatened or endangered species of global, regional or national significance. This framework is supported by a wide range of conventions ratified by Ukraine that directly or indirectly relate to nature conservation. For example, the Law of Ukraine "On Environmental Protection" establishes the basic principles of nature protection, including the need to preserve biodiversity and prevent its loss due to anthropogenic impact. The Law "On the Nature Reserve Fund of Ukraine" defines the procedure for the creation, preservation and functioning of protected areas of particular importance for the protection of rare and endangered species. These territories include nature reserves, national parks, and natural monuments. The law also provides for restrictions on management activity in these areas to prevent negative impacts on their ecosystems. Ukraine has ratified key international conventions governing nature conservation. In particular, the Convention on Biological Diversity aims to conserve species and ecosystems, including endemic and endangered species, as well as to ensure sustainable development and use of natural resources. The Berne Convention provides for the protection of natural habitats and endangered species of flora and fauna of importance to the European region. The CITES Convention (on International Trade in Endangered Species of Wild Fauna and Flora) protects species from overexploitation through international trade. The Ramsar Convention protects wetlands, which are habitats for many species of flora and fauna, including endangered species. The UN Convention to Combat Desertification focuses on the protection of degraded lands, which are often habitats for unique species adapted to extreme conditions. The alignment of national legislation with international standards allows Ukraine to effectively identify and protect areas with high concentrations of biodiversity, ensuring their environmental value and contributing to sustainable development.	N/A

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Risk threshold(s)	Short description of risk
138	High Conservation Values	58. Concentrations of biological diversity including endemic species, and rare, threatened, or endangered species that are significant at global, regional or national levels are identified and protected, maintained or enhanced (HCV1).	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	58. 1. HCV 1 is identified, or its occurrence is likely in the area under assessment and is threatened by management activities.	Hostilities and/or the prioritisation of territory for national security and defence pose substantial threats to High Conservation Value (HCV 1) areas likely to be present in the assessed area.
139	High Conservation Values	58. Concentrations of biological diversity including endemic species, and rare, threatened, or endangered species that are significant at global, regional or national levels are identified and protected, maintained or enhanced (HCV1).	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	58. 1. HCV 1 is identified, or its occurrence is likely in the area under assessment and is threatened by management activities.	In the temporarily occupied territories of Ukraine, it is impossible to guarantee the identification, protection, maintenance, or enhancement of HCV 1, which is likely present in the assessed area and threatened by hostilities and other activities.
140	High Conservation Values	59. Intact forest landscapes and large landscape-level ecosystems and ecosystem mosaics that are significant at global, regional, or national levels, and which contain viable populations of the great majority of the naturally-occurring species in natural patterns of distribution and abundance, are identified and protected, maintained or enhanced (HCV2).	Not applicable	Ukraine	All sources		There are no identified HCV 2 in Ukraine.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Long description of issue/risk
138	High Conservation Values	58. Concentrations of biological diversity including endemic species, and rare, threatened, or endangered species that are significant at global, regional or national levels are identified and protected, maintained or enhanced (HCV1).	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	The risk associated with this indicator is non-negligible, as hostilities and/or the prioritisation of territory for national security and defence pose substantial threats to High Conservation Value (HCV 1) areas within designated regions. The presence of explosive objects and/or constant shelling or active conflicts create hazardous conditions for forestry workers, making compliance with the indicator requirements impossible. Due to explosive contamination, forestry activities are either not conducted or are subject to significant restrictions. Additionally, limited financial resources and understaffing further constrain the ability to thoroughly assess the damage to these territories and initiate restoration efforts.
139	High Conservation Values	58. Concentrations of biological diversity including endemic species, and rare, threatened, or endangered species that are significant at global, regional or national levels are identified and protected, maintained or enhanced (HCV1).	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	The risk under this indicator is non-negligible, as the territory is temporarily outside Ukraine's control due to occupation by the Russian Federation and is designated as an armed conflict zone under Indicator 26. In the temporarily occupied territories of Ukraine, it is impossible to guarantee the identification, protection, maintenance, or enhancement of HCV 1, which is likely present in the assessed area and threatened by hostilities and other activities.
140	High Conservation Values	59. Intact forest landscapes and large landscape-level ecosystems and ecosystem mosaics that are significant at global, regional, or national levels, and which contain viable populations of the great majority of the naturally-occurring species in natural patterns of distribution and abundance, are identified and protected, maintained or enhanced (HCV2).	Not applicable	Ukraine	All sources	There are no HCV 2 forests in Ukraine. Analysis of the map available at http://intactforests.org shows that there are no intact forest landscapes in Ukraine. In addition, about 50% of Ukrainian forests are of artificial origin, while much of the remaining forests have regenerated after clearcutting. Plain forests are fragmented and have been intensively exploited for the last 300 years. The swamp forests were heavily logged between 1960 and 1980. Small areas of virgin forest, totalling about 60 (100) thousand hectares, cannot be considered as landscape forests. Therefore, due to the absence of HCV 2 sites in Ukraine the indicator is not applicable.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	References	Experts	Legislation
138	High Conservation Values	58. Concentrations of biological diversity including endemic species, and rare, threatened, or endangered species that are significant at global, regional or national levels are identified and protected, maintained or enhanced (HCV1).	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Zibtsev et al. (2022), State Forest Resources Agency of Ukraine 2 (2024)	Ivan Lakyda	Law "On Mine Action in Ukraine", Some issues of forestry during the period of martial law and amendments to the Resolution, Civil protection code of Ukraine, On Approval of the Action Plan of Executive Authorities for the Restoration of the De-occupied Territories of Territorial Communities
139	High Conservation Values	58. Concentrations of biological diversity including endemic species, and rare, threatened, or endangered species that are significant at global, regional or national levels are identified and protected, maintained or enhanced (HCV1).	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	Bolokhovets 1 (2024), Glavkom (2023), Melnyk (2024), nv.ua (2024), Forbes Ukraine (2023), Vasyliuk (2022)	Georgyi Bondaruk, Ganna Lobchenko, Andriy Churilov, Ivan Lakyda, Volodymyr Yarotskyy	Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine ", List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied
140	High Conservation Values	59. Intact forest landscapes and large landscape-level ecosystems and ecosystem mosaics that are significant at global, regional, or national levels, and which contain viable populations of the great majority of the naturally-occurring species in natural patterns of distribution and abundance, are identified and protected, maintained or enhanced (HCV2).	Not applicable	Ukraine	All sources	Brown et al. (eds) (2024), Council of Europe (2023), European Environment Agency (n/a), FSC-STD-UKR-01.1-2024 (2024), Intact forest landscapes (2023), Churilov A. (2022)	Georgyi Bondaruk, Ganna Lobchenko, Andriy Churilov, Ivan Lakyda	N/A

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Description of legal requirements	Limitations of Sources
138	High Conservation Values	58. Concentrations of biological diversity including endemic species, and rare, threatened, or endangered species that are significant at global, regional or national levels are identified and protected, maintained or enhanced (HCV1).	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Due to the nature of the source type, which includes areas contaminated with explosive objects and active combat areas, all forestry activities are prohibited under applicable legislation (Law "On Mine Actions"). Exceptions are made for legislative acts governing the development and maintenance of buildings and infrastructure directly conducted by military personnel. The forestry activities can only commence after the demining and clearance of the contaminated area, which must be planned and executed by licensed organisations regulated by separate mine action legislation. According to the provisions of the Law of Ukraine "On Environmental Impact Assessment", planned activities aimed solely at ensuring state defence, addressing the consequences of emergencies, or managing situations related to the anti-terrorist operation are exempt from environmental impact assessments, provided they meet the criteria approved by the Cabinet of Ministers of Ukraine. This exemption extends to restoration work intended to mitigate the effects of armed aggression and hostilities during martial law, and in the reconstruction phase following the cessation of hostilities. In accordance with paragraph 80 of the Action Plan of Executive Authorities for the Restoration of the De-occupied Territories of Territorial Communities, a survey assessing the damage to forest areas resulting from temporary occupation should be conducted within six months from the date of cessation of such occupation. In accordance with the Resolution of the Cabinet of Ministers of Ukraine No. 740, dated June 7, 2024, titled "Some Issues on the Creation, Operation, and Maintenance of the Register of Territories Contaminated or Potentially Contaminated by Explosive Objects," a national Register is being developed with the State Emergency Service (SES) designated as its administrator. The Register will encompass all territories, regardless of ownership, impacted by hostilities and contaminated with explosive objects. As of November 28, 2024, the Register remains under development. Information regarding its activation will be published on the official SES website.	N/A
139	High Conservation Values	58. Concentrations of biological diversity including endemic species, and rare, threatened, or endangered species that are significant at global, regional or national levels are identified and protected, maintained or enhanced (HCV1).	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," legal entities located in the temporarily occupied territory are permitted to conduct business activities only after changing their tax address to a different territory of Ukraine. Furthermore, this article specifies that certain regulatory provisions do not apply within the temporarily occupied territory. A register of the territories where military operations are being (were) conducted or temporarily occupied by the Russian Federation is maintained, with periodic updates of the status of the territories. It is possible to obtain an information certificate on the location of a business entity in the territories from the said register.	References contain information on logging in the temporarily occupied areas.
140	High Conservation Values	59. Intact forest landscapes and large landscape-level ecosystems and ecosystem mosaics that are significant at global, regional, or national levels, and which contain viable populations of the great majority of the naturally-occurring species in natural patterns of distribution and abundance, are identified and protected, maintained or enhanced (HCV2).	Not applicable	Ukraine	All sources	There is no specific legislation concerning this HCV category. All designated virgin, quasivirgin and natural forests are classified as forests for conservation, scientific, historical and cultural purposes, and are also designated as Special Protected Forest Areas.	N/A

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Risk threshold(s)	Short description of risk
141	High Conservation Values	60. Rare, threatened, or endangered ecosystems, habitats or refugia are identified and protected, maintained, or enhanced (HCV3).	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	60. 1. HCV 3 is identified, or its occurrence is likely in the area under assessment and is threatened by management activities.	There is a non-negligible risk to HCV 3 subcategories other than genetic reserves due to inadequate protection of old-growth, virgin and quasi-virgin forests, especially given the war's focus on national security and defence.
142	High Conservation Values	60. Rare, threatened, or endangered ecosystems, habitats or refugia are identified and protected, maintained, or enhanced (HCV3).	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	60. 1. HCV 3 is identified, or its occurrence is likely in the area under assessment and is threatened by management activities.	Hostilities and/or the prioritisation of territory for national security and defence pose substantial threats to High Conservation Value (HCV 3) areas likely to be present in the assessed area.
143	High Conservation Values	60. Rare, threatened, or endangered ecosystems, habitats or refugia are identified and protected, maintained, or enhanced (HCV3).	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	60. 1. HCV 3 is identified, or its occurrence is likely in the area under assessment and is threatened by management activities.	In the temporarily occupied territories of Ukraine, it is impossible to guarantee the identification, protection, maintenance, or enhancement of HCV 3, which is likely present in the assessed area and threatened by hostilities and other activities.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Long description of issue/risk
141	High Conservation Values	60. Rare, threatened, or endangered ecosystems, habitats or refugia are identified and protected, maintained, or enhanced (HCV3).	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	The following can be classified as HCV 3 in Ukraine - Forests with plant communities listed in the Green Book of Ukraine are included in the Nature Reserved Fund (NRF) with appropriate protection obligations and conservation regimes (see indicator 3.1). - Old-growth and virgin forests: Old-growth and virgin forests that are part of the virgin forests designated and recognised as UNESCO World Heritage Sites (such as the Carpathian beech forests and the German beech forests) have been identified and mapped in the Carpathians. These forests are located both inside and outside protected areas. - Genetic reserves: Genetic reserves of native forest tree species have been identified in situ, included in taxonomic descriptions and protected by forest enterprises according to legal documents. - Emerald Network sites: Emerald Network sites have been identified in Ukraine in accordance with the Bern Convention ratified by Ukraine and within the framework of the Council of Europe and EU project led by the Council of Europe and the Ministry of Environment and Natural Resources of Ukraine. Forestry activities based on traditional approaches do not pose a threat to the identified genetic reserves of native forest tree species, as they are recognised in forest management planning. However, there is a non-negligible risk to other subcategories of HCV 3 forests. The threat, in particular the lack of effective protection for HCV 3, has been identified for old-growth and virgin forests outside the Nature Reserved Fund, as not all are designated as Nature Reserved Fund areas. Designation procedures for such sites are lengthy, often not transparent and bureaucratic. Therefore, various types of economic activities, including logging, may be planned and carried out in such forests, which is not prohibited by applicable law. In addition, the current situation in the country (war) contributes to the prioritisation of national security and defence issues, in particular the expansion of infrastructure facilities and the construction of defence structures. There have been cases where such needs have led to violations of identified HCVs without proper procedural registration within certified areas. In view of the above, a "non-negligible" risk to HCV 3 is identified throughout Ukraine.
142	High Conservation Values	60. Rare, threatened, or endangered ecosystems, habitats or refugia are identified and protected, maintained, or enhanced (HCV3).	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	The risk associated with this indicator is non-negligible, as hostilities and/or the prioritisation of territory for national security and defence pose substantial threats to High Conservation Value (HCV 3) areas within designated regions. The presence of explosive objects and/or constant shelling or active conflicts creates hazardous conditions for forestry workers, making compliance with the indicator requirements impossible. Due to explosive contamination, forestry activities are either not conducted or are subject to significant restrictions. Additionally, limited financial resources and understaffing further constrain the ability to thoroughly assess the damage to these territories and initiate restoration efforts.
143	High Conservation Values	60. Rare, threatened, or endangered ecosystems, habitats or refugia are identified and protected, maintained, or enhanced (HCV3).	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	The risk under this indicator is non-negligible, as the territory is temporarily outside Ukraine's control due to occupation by the Russian Federation and is designated as an armed conflict zone under Indicator 26. In the temporarily occupied territories of Ukraine, it is impossible to guarantee the identification, protection, maintenance, or enhancement of HCV 3, which is likely present in the assessed area and threatened by hostilities and other activities.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	References	Experts	Legislation
141	High Conservation Values	60. Rare, threatened, or endangered ecosystems, habitats or refugia are identified and protected, maintained, or enhanced (HCV3).	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	ASI (2023), BirdLife International (2024), Brown et al. (eds) (2024), Council of Europe (2023), European Environment Agency (n/a), FSC-STD-UKR-01.1-2024 (2024), Churilov A. (2022), Transparency international (2023) , National Agency on Corruption Prevention (2023), World Bank (2023), Ministry of Environmental Protection and Natural Resources 3 (2024)	Georgyi Bondaruk, Ganna Lobchenko, Andriy Churilov, Ivan Lakyda, Volodymyr Yarotskyy	Law "On environmental protection", Law "On Environmental Impact Assessment", Law "On Fauna", Law "On Flora" , Law "On Ukraine's Participation in Convention on Wetlands of International Importance, Mainly as Waterfowl Habita", Law "On Ukraine's Accession to Convention on Protection of Wild Flora and Fauna and Environment of Europe in 1979", Law "On Ukraine's Accession to Convention on International Trade in Endangered Species of Wild Fauna and Flora", Law "On Ukraine's Accession to Convention on Conservation of Migratory Species of Wild Animals", Law "On ratification of the UN Framework Convention on Climate Change", Law "On Ratification of European Landscape Convention", Law "On Ratification of Convention on Protection of Biological Diversity", Law "On Ratification of Agreement on Conservation of Afro-Eurasian Migratory Swimming Birds» , Law "On Accession of Ukraine to Agreement on Conservation of Bats in Europe", On Approval of Instructions for Design of Security Obligations on Territory of Nature Reserve Fund, On Approval of List of rare and endangered species and typical natural plant communities that are subject to protection and included in the Green Book of Ukraine, On Approval of Regulation on Green Book of Ukraine, Law "On ecological network of Ukraine", On termination of state supervision (control) and state market supervision measures under martial law, On Approval of the Action Plan of Executive Authorities for the Restoration of the De-occupied Territories of Territorial Communities, Procedure for division of forests into categories and allocation of specially protected forest areas, Law "On the Red Data Book of Ukraine"
142	High Conservation Values	60. Rare, threatened, or endangered ecosystems, habitats or refugia are identified and protected, maintained, or enhanced (HCV3).	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Zibtsev et al. (2022), State Forest Resources Agency of Ukraine 2 (2024)	Ivan Lakyda	Law "On Mine Action in Ukraine", Some issues of forestry during the period of martial law and amendments to the Resolution, Civil protection code of Ukraine, On Approval of the Action Plan of Executive Authorities for the Restoration of the De-occupied Territories of Territorial Communities, Some Issues on the Establishment, Functioning and Maintenance of the Register of Territories Contaminated/Probably Contaminated by Explosive Ordnance
143	High Conservation Values	60. Rare, threatened, or endangered ecosystems, habitats or refugia are identified and protected, maintained, or enhanced (HCV3).	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	Bolokhovets 1 (2024), Glavkom (2023), Melnyk (2024), nv.ua (2024), Forbes Ukraine (2023)	Georgyi Bondaruk, Ganna Lobchenko, Andriy Churilov, Volodymyr Yarotskyy, Ivan Lakyda	Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine ", List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Description of legal requirements	Limitations of Sources
141	High Conservation Values	60. Rare, threatened, or endangered ecosystems, habitats or refugia are identified and protected, maintained, or enhanced (HCV3).	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	Current national legislation provides for the identification, documentation and management of areas critical for the protection and conservation of ecosystems and habitats, including rare, threatened or endangered ecosystems, habitats or refugia. This framework is supported by a wide range of conventions ratified by Ukraine that directly or indirectly relate to nature conservation. For example, the Law of Ukraine "On Environmental Protection" provides the legal framework for the conservation of such areas and sets out rules for their use. The Law "On the Nature Reserve Fund of Ukraine" defines the legal status of nature reserves, national parks, and other sites that are key to the preservation of unique natural complexes. It also imposes restrictions on economic activity within these areas. The Red Data Book of Ukraine focuses on the protection of habitats of rare and endangered species, contributing to the conservation of the ecosystems that support them. In addition to national regulation, Ukraine has assumed international obligations by ratifying key conventions aimed at protecting ecosystems and habitats. The Convention on Biological Diversity promotes the conservation and sustainable use of ecosystems important for rare species of flora and fauna. The Berne Convention provides for the protection of wild flora and fauna and their natural habitats, with a particular focus on endangered habitats. The Ramsar Convention focuses on wetlands of international importance, which are habitats for many rare species. The UN Convention to Combat Desertification focuses on the conservation of degraded lands and preventing their further destruction. Thus, the applicable Ukrainian legislation, together with international obligations, provides a comprehensive approach to the protection of rare ecosystems and habitats, including their identification, establishment of a special legal regime and restrictions on economic activities that may harm them. In virgin and quasi-virgin forests, the Forest Code of Ukraine prohibits all types of logging (except for maintenance of linear objects and cutting down individual trees during firefighting), development, construction of roads, grazing, transport and any other human activity that may harm these ecosystems. Protection zones with a width of at least twice the height of the virgin forest stand are also established around designated virgin forests, quasi-virgin forests, and old-growth forests, where fellings are also prohibited.	N/A
142	High Conservation Values	60. Rare, threatened, or endangered ecosystems, habitats or refugia are identified and protected, maintained, or enhanced (HCV3).	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Due to the nature of the source type, which includes areas contaminated with explosive objects and active combat areas, all forestry activities are prohibited under applicable legislation (Law "On Mine Actions"). Exceptions are made for legislative acts governing the development and maintenance of buildings and infrastructure directly conducted by military personnel. The forestry activities can only commence after the demining and clearance of the contaminated area, which must be planned and executed by licensed organisations regulated by separate mine action legislation. According to the provisions of the Law of Ukraine "On Environmental Impact Assessment", planned activities aimed solely at ensuring state defence, addressing the consequences of emergencies, or managing situations related to the anti-terrorist operation are exempt from environmental impact assessments, provided they meet the criteria approved by the Cabinet of Ministers of Ukraine. This exemption extends to restoration work intended to mitigate the effects of armed aggression and hostilities during martial law, and in the reconstruction phase following the cessation of hostilities. In accordance with paragraph 80 of the Action Plan of Executive Authorities for the Restoration of the De-occupied Territories of Territorial Communities, a survey assessing the damage to forest areas resulting from temporary occupation should be conducted within six months from the date of cessation of such occupation. In accordance with the Resolution of the Cabinet of Ministers of Ukraine No. 740, dated June 7, 2024, titled "Some Issues on the Creation, Operation, and Maintenance of the Register of Territories Contaminated or Potentially Contaminated by Explosive Objects," a national Register is being developed with the State Emergency Service (SES) designated as its administrator. The Register will encompass all territories, regardless of ownership, impacted by hostilities and contaminated with explosive objects. As of November 28, 2024, the Register remains under development. Information regarding its activation will be published on the official SES website.	N/A
143	High Conservation Values	60. Rare, threatened, or endangered ecosystems, habitats or refugia are identified and protected, maintained, or enhanced (HCV3).	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," legal entities located in the temporarily occupied territory are permitted to conduct business activities only after changing their tax address to a different territory of Ukraine. Furthermore, this article specifies that certain regulatory provisions do not apply within the temporarily occupied territory. A register of the territories where military operations are being (were) conducted or temporarily occupied by the Russian Federation is maintained, with periodic updates of the status of the territories. It is possible to obtain an information certificate on the location of a business entity in the territories from the said register.	N/A

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Risk threshold(s)	Short description of risk
144	High Conservation Values	61. Basic ecosystem services in critical situations, including the protection of water catchments and control of erosion of vulnerable soils and slopes, are identified and protected (HCV4).	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	61. 1. HCV 4 is identified, or its occurrence is likely in the area under assessment and is threatened by management activities.	In mountainous forests with limited use, there is a threat of decreased quantity and deterioration of water quality, further exacerbated by the current war-related prioritisation of national security and defence issues.
145	High Conservation Values	61. Basic ecosystem services in critical situations, including the protection of water catchments and control of erosion of vulnerable soils and slopes, are identified and protected (HCV4).	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	61. 1. HCV 4 is identified, or its occurrence is likely in the area under assessment and is threatened by management activities.	Hostilities and/or the prioritisation of territory for national security and defence pose substantial threats to High Conservation Value (HCV 4) areas likely to be present in the assessed area.
146	High Conservation Values	61. Basic ecosystem services in critical situations, including the protection of water catchments and control of erosion of vulnerable soils and slopes, are identified and protected (HCV4).	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	61. 1. HCV 4 is identified, or its occurrence is likely in the area under assessment and is threatened by management activities.	In the temporarily occupied territories of Ukraine, it is impossible to guarantee the identification, protection, maintenance, or enhancement of HCV 4, which is likely present in the assessed area and threatened by hostilities and other activities.
147	High Conservation Values	62. Sites and resources fundamental for satisfying the basic needs of local communities or Indigenous Peoples are identified and protected (HCV5).	Not applicable	Ukraine	All sources		As communities are not critically dependent on forest resources, it can be concluded that there are no High Conservation Value (HCV) 5 sites in Ukraine.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Long description of issue/risk
144	High Conservation Values	61. Basic ecosystem services in critical situations, including the protection of water catchments and control of erosion of vulnerable soils and slopes, are identified and protected (HCV4).	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	Forests containing HCV 4 are clearly defined in national legislation. The current legislation also specifies the forest management regimes applicable to such forests. In the context of forest management planning, forest management plans indicate the relevant categories and forest management measures aimed at maintaining and/or improving their protective functions for the next assessment period. The legislative and regulatory framework of Ukraine is sufficient to ensure the proper protective functions of forests, but it also allows the use of clear-cutting methods that negatively affect these functions. Under traditional forest management, all protected forests, except mountain protective forests with limited use, do not pose threats to HCV 4. In mountain protected forests with limited use, due to their greater vulnerability and the peculiarities of forest ecosystems functioning in mountainous conditions, there is a threat that traditional forest management practices may reduce water quantity and quality, in particular through clear-cutting, use of heavy machinery and use of water bodies as communication routes In addition, the current situation in the country (war) prioritises national security and defence issues, including the expansion of infrastructure facilities and the construction of defence structures. There are instances where such needs have led to violations of identified HCVs without proper procedural registration within the certified areas. In view of the above, a "non-negligible" risk is identified for HCV 4 throughout Ukraine.
145	High Conservation Values	61. Basic ecosystem services in critical situations, including the protection of water catchments and control of erosion of vulnerable soils and slopes, are identified and protected (HCV4).	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	The risk associated with this indicator is non-negligible, as hostilities and/or the prioritisation of territory for national security and defence pose substantial threats to High Conservation Value (HCV 4) areas within designated regions. The presence of explosive objects and/or constant shelling or active conflicts creates hazardous conditions for forestry workers, making compliance with the indicator requirements impossible. Due to explosive contamination, forestry activities are either not conducted or are subject to significant restrictions. Additionally, limited financial resources and understaffing further constrain the ability to thoroughly assess the damage to these territories and initiate restoration efforts.
146	High Conservation Values	61. Basic ecosystem services in critical situations, including the protection of water catchments and control of erosion of vulnerable soils and slopes, are identified and protected (HCV4).	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	The risk under this indicator is non-negligible, as the territory is temporarily outside Ukraine's control due to occupation by the Russian Federation and is designated as an armed conflict zone under Indicator 26. In the temporarily occupied territories of Ukraine, it is impossible to guarantee the identification, protection, maintenance, or enhancement of HCV 4, which is likely present in the assessed area and threatened by hostilities and other activities.
147	High Conservation Values	62. Sites and resources fundamental for satisfying the basic needs of local communities or Indigenous Peoples are identified and protected (HCV5).	Not applicable	Ukraine	All sources	HCV 5 refers to sites and resources essential for meeting the basic needs of local communities or indigenous peoples. According to the National FSC standard, there are no indigenous peoples in Ukraine. According to sources, the dependence of local communities in Ukraine on non-timber forest resources, drinking water and firewood is not critical. The Forest Code of Ukraine allows citizens to collect non-timber forest products (excluding rare and endangered species) for personal use in state and communal forests - excluding reserves and protected areas - free of charge, except during fire hazard periods. Current legislation also ensures that the fuelwood needs of local communities are met. The FSC National Forest Stewardship Standard of Ukraine (Annex G) states that there are no HCV 5 sites in Ukraine. Therefore, given that communities are not critically dependent on these forest resources, it can be concluded that there are no HCV 5 sites in Ukraine, and the indicator is not applicable.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	References	Experts	Legislation
144	High Conservation Values	61. Basic ecosystem services in critical situations, including the protection of water catchments and control of erosion of vulnerable soils and slopes, are identified and protected (HCV4).	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	ASI (2023), BirdLife International (2024), Brown et al. (eds) (2024), European Environment Agency (n/a), FSC-STD-UKR-01.1-2024 (2024), Churilov A. (2022), Council of Europe (2023)	Georgyi Bondaruk, Ganna Lobchenko, Andriy Churilov, Ivan Lakyda, Volodymyr Yarotskyy	Law "On environmental protection", Law "On Environmental Impact Assessment", Law "On Fauna", Law "On Flora" , Law "On Ukraine's Participation in Convention on Wetlands of International Importance, Mainly as Waterfowl Habita", Law "On Ukraine's Accession to Convention on Protection of Wild Flora and Fauna and Environment of Europe in 1979", Law "On Ukraine's Accession to Convention on International Trade in Endangered Species of Wild Fauna and Flora", Law "On Ukraine's Accession to Convention on Conservation of Migratory Species of Wild Animals", Law "On ratification of the UN Framework Convention on Climate Change", Law "On Ratification of European Landscape Convention", Law "On Ratification of Convention on Protection of Biological Diversity", Law "On Ratification of Agreement on Conservation of Afro-Eurasian Migratory Swimming Birds» , Law "On Accession of Ukraine to Agreement on Conservation of Bats in Europe", On Approval of Instructions for Design of Security Obligations on Territory of Nature Reserve Fund, On Approval of List of rare and endangered species and typical natural plant communities that are subject to protection and included in the Green Book of Ukraine, On Approval of Regulation on Green Book of Ukraine, Law "On ecological network of Ukraine", On termination of state supervision (control) and state market supervision measures under martial law, On Approval of the Action Plan of Executive Authorities for the Restoration of the De-occupied Territories of Territorial Communities, Procedure for division of forests into categories and allocation of specially protected forest areas, Law "On the Red Data Book of Ukraine"
145	High Conservation Values	61. Basic ecosystem services in critical situations, including the protection of water catchments and control of erosion of vulnerable soils and slopes, are identified and protected (HCV4).	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Zibtsev et al. (2022), State Forest Resources Agency of Ukraine 2 (2024)	Ivan Lakyda	Law "On Mine Action in Ukraine", Some issues of forestry during the period of martial law and amendments to the Resolution, Civil protection code of Ukraine, On Approval of the Action Plan of Executive Authorities for the Restoration of the De-occupied Territories of Territorial Communities, Some Issues on the Establishment, Functioning and Maintenance of the Register of Territories Contaminated/Probably Contaminated by Explosive Ordnance
146	High Conservation Values	61. Basic ecosystem services in critical situations, including the protection of water catchments and control of erosion of vulnerable soils and slopes, are identified and protected (HCV4).	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	Bolokhovets 1 (2024), Glavkom (2023), Melnyk (2024), nv.ua (2024), Forbes Ukraine (2023)	Georgyi Bondaruk, Ganna Lobchenko, Andriy Churilov, Volodymyr Yarotskyy, Ivan Lakyda	Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine ", List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied
147	High Conservation Values	62. Sites and resources fundamental for satisfying the basic needs of local communities or Indigenous Peoples are identified and protected (HCV5).	Not applicable	Ukraine	All sources	Cherniavskiy et al. (2011), Brown et al. (eds) (2024), Council of Europe (2023), European Environment Agency (n/a), FSC-STD-UKR-01.1-2024 (2024), Churilov A. (2022)	Georgyi Bondaruk, Ganna Lobchenko, Andriy Churilov, Ivan Lakyda	Forest Code, Law "On environmental protection"

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Description of legal requirements	Limitations of Sources
144	High Conservation Values	61. Basic ecosystem services in critical situations, including the protection of water catchments and control of erosion of vulnerable soils and slopes, are identified and protected (HCV4).	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	Current national legislation provides for the identification, documentation and management of areas of critical importance for the protection, maintenance and conservation of basic ecosystem services in critical situations, including the protection of water catchments and the control of erosion on fragile soils and slopes. This is supported by various environmental conventions ratified by Ukraine. For example, the Law of Ukraine "On Environmental Protection" regulates general provisions for the protection and preservation of natural ecosystems, including their role in providing ecosystem services, such as water regulation and prevention of soil degradation. The Law of Ukraine "On the Nature Reserve Fund of Ukraine" establishes the legal regime for the protection and use of natural areas and objects that are part of the nature reserve fund, including landscapes that prevent erosion and protect watersheds. The Law of Ukraine "On Environmental Impact Assessment" (EIA) requires when planning activities to take into account their potential impact on ecosystem services, including the protection of watersheds and soils. The Law of Ukraine "On Land Protection" includes provisions to prevent soil erosion, preserve soil fertility and ensure its sustainable use. The Land Code of Ukraine stipulates that environmental requirements must be taken into account when using land, especially on slopes and in areas at risk of erosion. Ukraine has assumed international obligations directly related to the protection of ecosystems and the maintenance of their critical services. In particular, the Convention on Biological Diversity provides for the conservation of ecosystems, including those that provide important services such as watershed protection and erosion prevention. The Ramsar Convention on Wetlands of International Importance regulates the protection of wetlands, which play a key role in maintaining the water balance and preventing land degradation. The United Nations Convention to Combat Desertification aims to prevent land degradation and soil erosion and maintain soil productivity. The Bern Convention ensures the conservation of natural habitats for species that contribute to the stability of ecosystems.	N/A
145	High Conservation Values	61. Basic ecosystem services in critical situations, including the protection of water catchments and control of erosion of vulnerable soils and slopes, are identified and protected (HCV4).	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Due to the nature of the source type, which includes areas contaminated with explosive objects and active combat areas, all forestry activities are prohibited under applicable legislation (Law "On Mine Actions"). Exceptions are made for legislative acts governing the development and maintenance of buildings and infrastructure directly conducted by military personnel. The forestry activities can only commence after the demining and clearance of the contaminated area, which must be planned and executed by licensed organisations regulated by separate mine action legislation. According to the provisions of the Law of Ukraine "On Environmental Impact Assessment", planned activities aimed solely at ensuring state defence, addressing the consequences of emergencies, or managing situations related to the anti-terrorist operation are exempt from environmental impact assessments, provided they meet the criteria approved by the Cabinet of Ministers of Ukraine. This exemption extends to restoration work intended to mitigate the effects of armed aggression and hostilities during martial law, and in the reconstruction phase following the cessation of hostilities. In accordance with paragraph 80 of the Action Plan of Executive Authorities for the Restoration of the De-occupied Territories of Territorial Communities, a survey assessing the damage to forest areas resulting from temporary occupation should be conducted within six months from the date of cessation of such occupation. In accordance with the Resolution of the Cabinet of Ministers of Ukraine No. 740, dated June 7, 2024, titled "Some Issues on the Creation, Operation, and Maintenance of the Register of Territories Contaminated or Potentially Contaminated by Explosive Objects," a national Register is being developed with the State Emergency Service (SES) designated as its administrator. The Register will encompass all territories, regardless of ownership, impacted by hostilities and contaminated with explosive objects. As of November 28, 2024, the Register remains under development. Information regarding its activation will be published on the official SES website.	N/A
146	High Conservation Values	61. Basic ecosystem services in critical situations, including the protection of water catchments and control of erosion of vulnerable soils and slopes, are identified and protected (HCV4).	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," legal entities located in the temporarily occupied territory are permitted to conduct business activities only after changing their tax address to a different territory of Ukraine. Furthermore, this article specifies that certain regulatory provisions do not apply within the temporarily occupied territory. A register of the territories where military operations are being (were) conducted or temporarily occupied by the Russian Federation is maintained, with periodic updates of the status of the territories. It is possible to obtain an information certificate on the location of a business entity in the territories from the said register.	N/A
147	High Conservation Values	62. Sites and resources fundamental for satisfying the basic needs of local communities or Indigenous Peoples are identified and protected (HCV5).	Not applicable	Ukraine	All sources	The Constitution of Ukraine states that all natural resources, including forests, are the property of the Ukrainian people. Property rights are exercised on behalf of the Ukrainian people by state authorities and local self-government bodies within the constitutional framework. Every citizen has the right to use natural resources belonging to the people in accordance with the law (Article 13). The Forest Code of Ukraine defines the subjects of forest relations as state authorities, local self-government bodies, legal entities and citizens acting in accordance with the Constitution and laws of Ukraine (Article 2). According to Article 66 of the Code, citizens of Ukraine have the right to freely enter state and communal forests, as well as private forests with the owner's consent, to collect wild herbs, flowers, berries, nuts, mushrooms and other resources for personal consumption without a special permit. The right of Ukrainian citizens to use natural resources, including timber and non-timber forest products, is also enshrined in the Law of Ukraine "On Environmental Protection" (Article 4).	N/A

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Risk threshold(s)	Short description of risk
148	High Conservation Values	63. Sites, resources, habitats, and landscapes of global or national cultural, archaeological, or historical significance... of local communities or Indigenous Peoples are identified and protected (HCV6).	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	63. 1. HCV 6 is identified, or its occurrence is likely in the area under assessment and is threatened by management activities.	There is a risk that HCV6 will not be identified and protection regimes will not be put in place in recreational, health, protection and exploitation forests, especially as national security and defence are prioritised due to the ongoing war.
149	High Conservation Values	63. Sites, resources, habitats, and landscapes of global or national cultural, archaeological, or historical significance... of local communities or Indigenous Peoples are identified and protected (HCV6).	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	63. 1. HCV 6 is identified, or its occurrence is likely in the area under assessment and is threatened by management activities.	Hostilities and/or the prioritisation of territory for national security and defence pose substantial threats to High Conservation Value (HCV 6) areas likely to be present in the assessed area.
150	High Conservation Values	63. Sites, resources, habitats, and landscapes of global or national cultural, archaeological, or historical significance... of local communities or Indigenous Peoples are identified and protected (HCV6).	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	63. 1. HCV 6 is identified, or its occurrence is likely in the area under assessment and is threatened by management activities.	In the temporarily occupied territories of Ukraine, it is impossible to guarantee the identification, protection, maintenance, or enhancement of HCV 6, which is likely present in the assessed area and threatened by hostilities and other activities.
151	Genetically modified organisms	64. There is no commercial use of GMO.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances		The use of GMOs is legal under current legislation in the assessed area, but cultivation for sale is prohibited until such organisms are registered in the national state register.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Long description of issue/risk
148	High Conservation Values	63. Sites, resources, habitats, and landscapes of global or national cultural, archaeological, or historical significance... of local communities or Indigenous Peoples are identified and protected (HCV6) .	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	HCV 6 in Ukraine may include: - Forests of nature protection, scientific, historical, and cultural purposes located within historical and cultural reserves, memorial complexes, and places associated with important historical events, as well as protected areas of historical monuments, archaeology, urban planning, architecture, and monumental art, including forest areas adjacent to lands of historical and cultural significance. - Forest plots containing cultural heritage monuments of national and local importance listed in the State Register of Immovable Monuments of Ukraine. These categories are considered in Forest Management Plan descriptions during forest management planning and forestry activities are planned in accordance with the management regimes of these territories to preserve such values. Due to the legal basis for the protection of HCV 6, along with the lack of evidence that forestry activities destroy or violate the rights and values identified in forests designated for conservation, scientific, historical, and cultural purposes, the risk for these areas is considered as negligible. However, there is a threat to HCV 6 in other categories of forests, namely recreational, health, protective, and exploitation forests, where there is a possibility that HCV 6 may not be identified during forest management planning. Consequently, such HCV 6 will not be included in management plans, and no protection regimes will be implemented. Thus, in these forests, there are risks of destruction and/or violation of such values during management activities. This is possible given the difficulty of identifying the smallest objects important to local communities in exploited forests due to the centralisation and specificity of planning and approval procedures in the Ukrainian forestry sector. Additionally, the current situation in the country (war) contributes to the prioritisation of national security and defence issues, including the expansion of infrastructure facilities and the construction of defence structures. There are instances where such needs have led to violations of identified HCVs without proper procedural registration within the certified territories. In view of the above, a "non-negligible" risk to HCV 6 is identified throughout Ukraine.
149	High Conservation Values	63. Sites, resources, habitats, and landscapes of global or national cultural, archaeological, or historical significance... of local communities or Indigenous Peoples are identified and protected (HCV6) .	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	The risk associated with this indicator is non-negligible, as hostilities and/or the prioritisation of territory for national security and defence pose substantial threats to High Conservation Value (HCV 6) areas within designated regions. The presence of explosive objects and/or constant shelling or active conflicts creates hazardous conditions for forestry workers, making compliance with the indicator requirements impossible. Due to explosive contamination, forestry activities are either not conducted or are subject to significant restrictions. Additionally, limited financial resources and understaffing further constrain the ability to thoroughly assess the damage to these territories and initiate restoration efforts.
150	High Conservation Values	63. Sites, resources, habitats, and landscapes of global or national cultural, archaeological, or historical significance... of local communities or Indigenous Peoples are identified and protected (HCV6) .	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	The risk under this indicator is non-negligible, as the territory is temporarily outside Ukraine's control due to occupation by the Russian Federation and is designated as an armed conflict zone under Indicator 26. In the temporarily occupied territories of Ukraine, it is impossible to guarantee the identification, protection, maintenance, or enhancement of HCV 6, which is likely present in the assessed area and threatened by hostilities and other activities.
151	Genetically modified organisms	64. There is no commercial use of GMO.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	In Ukraine, the cultivation of genetically modified organisms (GMOs) for sale is prohibited until they are included in the state register. At present, no GMO (crop) varieties are registered under the Law of Ukraine "On the State System of Biosafety in the Creation, Testing, Transport and Use of Genetically Modified Organisms" No. 1103-V. However, Ukrainian legislation allows the development of GM crops for scientific purposes, provided that this research is carried out in laboratories of research institutes under the National Academy of Sciences. This law strictly regulates GMO-related activities and is primarily aimed at the agricultural sector, where GMOs are more likely to occur than in forestry. There is no documentation or evidence of the commercial use of GM trees in Ukraine's forestry sector. No GMOs (trees) are officially registered and no unofficial use of GMOs has been reported. The State Register of GMOs does not list any tree species. According to the World Rainforest Movement (WRM), there are isolated trials of GMO (trees) in Russia and Poland, but no evidence of their presence in Ukraine.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	References	Experts	Legislation
148	High Conservation Values	63. Sites, resources, habitats, and landscapes of global or national cultural, archaeological, or historical significance... of local communities or Indigenous Peoples are identified and protected (HCV6) .	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	ASI (2023), Brown et al. (eds) (2024), Churilov A. (2022)	Georgyi Bondaruk, Ganna Lobchenko, Andrij Churilov, Ivan Lakyda, Volodymyr Yarotskyy	Law "On environmental protection", Law "On Environmental Impact Assessment", Law "On Fauna", Law "On Flora" , Law "On ecological network of Ukraine", Law "On Ratification of Convention on Protection of Biological Diversity", Law "On Amending Certain Legislative Acts of Ukraine Concerning Protection of Biodiversity" , On Approval of Regulation on Green Book of Ukraine, On Approval of List of rare and endangered species and typical natural plant communities that are subject to protection and included in the Green Book of Ukraine, On Approval of Instructions for Design of Security Obligations on Territory of Nature Reserve Fund, Law "On ratification of the UN Framework Convention on Climate Change", Law "On Ukraine's Accession to Convention on Conservation of Migratory Species of Wild Animals", Law "On Ratification of Agreement on Conservation of Afro-Eurasian Migratory Swimming Birds» , Law "On Accession of Ukraine to Agreement on Conservation of Bats in Europe", Procedure for division of forests into categories and allocation of specially protected forest areas, Law "On the Red Data Book of Ukraine", Law "On Ukraine's Participation in Convention on Wetlands of International Importance, Mainly as Waterfowl Habita", Law "On Ukraine's Accession to Convention on International Trade in Endangered Species of Wild Fauna and Flora", Law "On Ratification of European Landscape Convention", Law "On Protection of Cultural Heritage"
149	High Conservation Values	63. Sites, resources, habitats, and landscapes of global or national cultural, archaeological, or historical significance... of local communities or Indigenous Peoples are identified and protected (HCV6) .	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Zibtsev et al. (2022), State Forest Resources Agency of Ukraine 2 (2024)	Ivan Lakyda	Law "On Mine Action in Ukraine", Some issues of forestry during the period of martial law and amendments to the Resolution, Civil protection code of Ukraine, On Approval of the Action Plan of Executive Authorities for the Restoration of the De-occupied Territories of Territorial Communities, Some Issues on the Establishment, Functioning and Maintenance of the Register of Territories Contaminated/Probably Contaminated by Explosive Ordnance
150	High Conservation Values	63. Sites, resources, habitats, and landscapes of global or national cultural, archaeological, or historical significance... of local communities or Indigenous Peoples are identified and protected (HCV6) .	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	Glavkom (2023), Melnyk (2024), nv.ua (2024), Forbes Ukraine (2023)	Georgyi Bondaruk, Ganna Lobchenko, Andrij Churilov, Volodymyr Yarotskyy, Ivan Lakyda	Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine ", List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied
151	Genetically modified organisms	64. There is no commercial use of GMO.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	State Service of Ukraine for Food Safety and Consumer Protection in the Dnipro Region (2022)	Ganna Lobchenko, Georgyi Bondaruk, Taras Kharachko, Ivan Lakyda	Law "On the State Biosafety System for creating, testing, transportation and use of genetically modified organisms", The Cartagena Protocol on Biosafety to the Convention on Biological Diversity, Forest Code

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Description of legal requirements	Limitations of Sources
148	High Conservation Values	63. Sites, resources, habitats, and landscapes of global or national cultural, archaeological, or historical significance... of local communities or Indigenous Peoples are identified and protected (HCV6).	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	National legislation provides for the identification, documentation and management of areas critical for the protection, conservation and maintenance of cultural property, including sites, resources, habitats and landscapes of global or national cultural, archaeological or historical significance and/or of critical cultural, ecological, economic or religious/sacred importance for the traditional cultures of local communities or indigenous peoples. This framework is supported by various conventions ratified by Ukraine that directly or indirectly relate to nature conservation. For example, the Law of Ukraine "On Protection of Cultural Heritage" regulates the protection, preservation and use of cultural heritage sites, including architectural, archaeological, urban planning monuments, etc. The Law of Ukraine "On the Nature Reserve Fund of Ukraine", among other things, establishes the procedure for the protection of natural and cultural landscapes, nature reserves and other objects of the nature reserve fund. Ukraine is a party to key international agreements that influence the development of national policy in the area related to HCV 6, in particular, the Convention Concerning the Protection of the World Cultural and Natural Heritage provides for the preservation of sites of world significance and the national obligation to protect them. The Convention on Biological Diversity aims to conserve biodiversity, sustainably use its components and equitably share the benefits arising from the use of genetic resources. The Berne Convention on the Conservation of European Wildlife and Natural Habitats ensures the protection of natural habitats of flora and fauna species. The Ramsar Convention on Wetlands of International Importance regulates the protection of wetlands of international significance. Legislation clearly defines restrictions and prohibitions on activities that may harm areas with special status, including a ban on development within protected areas, regulation of agricultural and forestry activities, and requirements for environmental impact assessment (EIA).	N/A
149	High Conservation Values	63. Sites, resources, habitats, and landscapes of global or national cultural, archaeological, or historical significance... of local communities or Indigenous Peoples are identified and protected (HCV6).	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Due to the nature of the source type, which includes areas contaminated with explosive objects and active combat areas, all forestry activities are prohibited under applicable legislation (Law "On Mine Actions"). Exceptions are made for legislative acts governing the development and maintenance of buildings and infrastructure directly conducted by military personnel. The forestry activities can only commence after the demining and clearance of the contaminated area, which must be planned and executed by licensed organisations regulated by separate mine action legislation. According to the provisions of the Law of Ukraine "On Environmental Impact Assessment", planned activities aimed solely at ensuring state defence, addressing the consequences of emergencies, or managing situations related to the anti-terrorist operation are exempt from environmental impact assessments, provided they meet the criteria approved by the Cabinet of Ministers of Ukraine. This exemption extends to restoration work intended to mitigate the effects of armed aggression and hostilities during martial law, and in the reconstruction phase following the cessation of hostilities. In accordance with paragraph 80 of the Action Plan of Executive Authorities for the Restoration of the De-occupied Territories of Territorial Communities, a survey assessing the damage to forest areas resulting from temporary occupation should be conducted within six months from the date of cessation of such occupation. In accordance with the Resolution of the Cabinet of Ministers of Ukraine No. 740, dated June 7, 2024, titled "Some Issues on the Creation, Operation, and Maintenance of the Register of Territories Contaminated or Potentially Contaminated by Explosive Objects," a national Register is being developed with the State Emergency Service (SES) designated as its administrator. The Register will encompass all territories, regardless of ownership, impacted by hostilities and contaminated with explosive objects. As of November 28, 2024, the Register remains under development. Information regarding its activation will be published on the official SES website.	N/A
150	High Conservation Values	63. Sites, resources, habitats, and landscapes of global or national cultural, archaeological, or historical significance... of local communities or Indigenous Peoples are identified and protected (HCV6).	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," legal entities located in the temporarily occupied territory are permitted to conduct business activities only after changing their tax address to a different territory of Ukraine. Furthermore, this article specifies that certain regulatory provisions do not apply within the temporarily occupied territory. A register of the territories where military operations are being (were) conducted or temporarily occupied by the Russian Federation is maintained, with periodic updates of the status of the territories. It is possible to obtain an information certificate on the location of a business entity in the territories from the said register.	N/A
151	Genetically modified organisms	64. There is no commercial use of GMO.	Negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	The Cartagena Protocol on Biosafety is an additional agreement to the Convention on Biological Diversity that aims to protect biological diversity from potential risks posed by genetically modified organisms resulting from modern biotechnology. In Ukraine, the cultivation of GMOs for sale is prohibited until they are registered in the state register. Currently, there are no registered GM crop varieties due to the implementation of the Law of Ukraine "On the State System of Biosafety in the Creation, Testing, Transport and Use of Genetically Modified Organisms". Article 85 of the Forestry Code of Ukraine regulates the "prevention of genetic contamination of gene pools of native species and invasion of introduced species into natural ecosystems".	N/A

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Risk threshold(s)	Short description of risk
152	Genetically modified organisms	64. There is no commercial use of GMO.	Negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects		Considering the ongoing military actions and the contamination with explosive objects, forestry activities in these areas are either not conducted or are carried out with significant restrictions.
153	Genetically modified organisms	64. There is no commercial use of GMO.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	64. 1. GMO use is legal, according to applicable legislation of the area under assessment;	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements prohibiting the commercial use of GMOs.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Long description of issue/risk
152	Genetically modified organisms	64. There is no commercial use of GMO.	Negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	There is no risk associated with this indicator, as hostilities and/or national security and defence priorities make the introduction and trade of GMOs highly unlikely. The presence of explosive ordnance and/or constant shelling creates hazardous conditions for forest workers, making full compliance with GMO-related requirements impossible. Due to this contamination, forestry activities are either not carried out or are subject to significant restrictions.
153	Genetically modified organisms	64. There is no commercial use of GMO.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	The risk under this indicator is non-negligible, as the territory, is temporarily beyond Ukraine's control due to Russian occupation and designated as an armed conflict zone (indicator 26). In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements prohibiting the commercial use of GMOs.

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	References	Experts	Legislation
152	Genetically modified organisms	64. There is no commercial use of GMO.	Negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	N/A	Ivan Lakyda, Volodymyr Yarotskyy	Law "On Mine Action in Ukraine", Some issues of forestry during the period of martial law and amendments to the Resolution, Civil protection code of Ukraine, On Approval of the Action Plan of Executive Authorities for the Restoration of the De-occupied Territories of Territorial Communities, Some Issues on the Establishment, Functioning and Maintenance of the Register of Territories Contaminated/Probably Contaminated by Explosive Ordnance
153	Genetically modified organisms	64. There is no commercial use of GMO.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	N/A	Ganna Lobchenko, Georgyi Bondaruk, Ivan Lakyda	Law "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine ", List of territories where hostilities are or have been conducted, or temporarily occupied by the Russian Federation, Regulations on the Information System of the List of Territories in which Military Operations are Conducted (Were Conducted) or Temporarily Occupied

Num ber	Indicator category	Risk indicator	Risk conclusio n	Geopoli tical scale	Source types	Description of legal requirements	Limitations of Sources
152	Genetically modified organisms	64. There is no commercial use of GMO.	Negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	Due to the nature of the source type, which includes areas contaminated with explosive objects and active combat areas, all forestry activities are prohibited under applicable legislation (Law "On Mine Actions"). Exceptions are made for legislative acts governing the development and maintenance of buildings and infrastructure directly conducted by military personnel. The forestry activities can only commence after the demining and clearance of the contaminated area, which must be planned and executed by licensed organisations regulated by separate mine action legislation. According to the provisions of the Law of Ukraine "On Environmental Impact Assessment", planned activities aimed solely at ensuring state defence, addressing the consequences of emergencies, or managing situations related to the anti-terrorist operation are exempt from environmental impact assessments, provided they meet the criteria approved by the Cabinet of Ministers of Ukraine. This exemption extends to restoration work intended to mitigate the effects of armed aggression and hostilities during martial law, and in the reconstruction phase following the cessation of hostilities. In accordance with paragraph 80 of the Action Plan of Executive Authorities for the Restoration of the De-occupied Territories of Territorial Communities, a survey assessing the damage to forest areas resulting from temporary occupation should be conducted within six months from the date of cessation of such occupation. In accordance with the Resolution of the Cabinet of Ministers of Ukraine No. 740, dated June 7, 2024, titled "Some Issues on the Creation, Operation, and Maintenance of the Register of Territories Contaminated or Potentially Contaminated by Explosive Objects," a national Register is being developed with the State Emergency Service (SES) designated as its administrator. The Register will encompass all territories, regardless of ownership, impacted by hostilities and contaminated with explosive objects. As of November 28, 2024, the Register remains under development. Information regarding its activation will be published on the official SES website.	N/A
153	Genetically modified organisms	64. There is no commercial use of GMO.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	According to Article 13 of the Law of Ukraine "On Ensuring the Rights and Freedoms of Citizens and the Legal Regime in the Temporarily Occupied Territory of Ukraine," legal entities located in the temporarily occupied territory are permitted to conduct business activities only after changing their tax address to a different territory of Ukraine. Furthermore, this article specifies that certain regulatory provisions do not apply within the temporarily occupied territory. A register of the territories where military operations are being (were) conducted or temporarily occupied by the Russian Federation is maintained, with periodic updates of the status of the territories. It is possible to obtain an information certificate on the location of a business entity in the territories from the said register.	N/A

	A	B	C	D	E	F	G	H	I	J	K
1	Risk Indicator	Risk Level	Geopolitical Scale	Source Type	Risk Threshold	Description of Risk	Risk Mitigation Measures - Type of Verifier	Mitigation Requirement Level	Risk Mitigation Measures - Associated Documents	Risk Mitigation Measures	Other Relevant Information
2	01. Land tenure rights are secured and registered according to legal requirements.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	01. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;; 01. 2. Violations of identified laws are not efficiently followed up on by the relevant entities;	There are instances of illegal transfer of forest fund lands to organisations or private individuals	Document verification, Others	Recommended	Act for Right of Permanent use of Forest Land Plot, Extract from the State Register of Property Rights, Forest Management Plan	1. Verification of validity and name of the business entity in legal documents (Act for Right of Permanent Use of land plot and/or Certificate of ownership rights and/or Extract from the State Register of Property Rights; Forest Management Plans), which confirms the legality of the rights; 2. A check of the register of court decisions for disputes over illegally seized land plots confirms that there are no such disputes	The register of court decisions is available online https://reyestr.court.gov.ua/ A permanent forest user can order an extract from the State Land Cadastre and Register.
3	01. Land tenure rights are secured and registered according to legal requirements.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	01. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements regarding land tenure rights.	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	In the event of the territory being liberated, it should be categorised as source type 3: "Forests contaminated with explosive objects." An assessment of the damage and a survey of explosive objects will be necessary.
4	02. Land management rights are in place and registered according to legal requirements.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	02. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;; 02. 2. Violations of identified laws are not efficiently followed up on by the relevant entities;	There are instances of illegal transfer of forest land designated for forestry purposes from the permanent users: state-owned (or communal) forestry enterprises to other legal entities or individuals.	Document verification, Others	Recommended	Act for Right of Permanent use of Forest Land Plot, Extract from the State Register of Property Rights, Forest Management Plan	1. Verification of validity and name of the business entity in legal documents (Act for Right of Permanent Use of land plot and/or Certificate of ownership rights and/or Extract from the State Register of Property Rights), which confirms the legality of the rights; 2. Checking the availability and validity of a Forest Management Plan, which confirms the legality of the rights; 3. A check of the register of court decisions for disputes over illegally seized land plots confirms that there are no such disputes	The register of court decisions is available online https://reyestr.court.gov.ua/ A permanent forest user can order an extract from the State Land Cadastre and Register.
5	02. Land management rights are in place and registered according to legal requirements.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	02. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements regarding land management rights.	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	In the event of the territory being liberated, it should be categorised as source type 3: "Forests contaminated with explosive objects." An assessment of the damage and a survey of explosive objects will be necessary.
6	04. Harvesting permits are in place and are issued and registered according to legal requirements.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3)	04. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	There are instances of illegal (unauthorised) logging.	Document verification, Others, Scientific testing	Recommended	Logging Ticket, Forest Management Plan, EIA Report	1. Check the Logging ticket for information about the forest user and the harvesting area, date, type of harvesting and forest category, and check the validity in the register https://lk.ukrforest.com/forest-tickets/index . 2. Check the Forest Management Plan for the presence of felling in the list of the fund of final felling, a copy of the forest evaluation description of the site with an existing record that the site is planned for felling 3. For clear-cutting operations exceeding 1 hectare, it is necessary to check the availability of a positive conclusion in the EIA report. 4. To confirm the legitimacy of the sanitary felling designation, it is recommended to conduct scientific research, including analysis of the primary documentation that served as the basis for issuing the logging ticket, and, if necessary, use satellite images and other scientific methods.	The Risk-based Audit Guide developed by FSC Ukraine (https://ua.fsc.org/sites/default/files/2022-07/Discussion%20Paper%20-%20Task%20Force%20on%20Country%20Risk%20Profile%20and%20Guidance%20for%20risk-adjusted%20auditing%20in%20Ukraine.pdf#viewer.action=download) is recommended for verification of sanitary felling;
7	04. Harvesting permits are in place and are issued and registered according to legal requirements.	Non-negligible risk	Ukraine	2. Forests Contaminated with Radioactive Substances	04. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	There is a risk of timber harvesting in areas with high levels of radioactive contamination, and the failure to conduct radiation monitoring.	Document verification, Others, Scientific testing	Recommended	Logging Ticket, Forest Management Plan, EIA Report, Radiological Certificate	1. Check the Forest Management Plan for the presence of areas, contaminated with radionuclides (Subzones 2a, 2b, 2c or 1a, 1b). If such areas are present the following mitigation measures are required. Otherwise, the source type is considered as source type 1. 2.a. If the logging site is located in a radioactively contaminated area (Subzones 2a, 2b, 2c) it is necessary to provide the Radiological certificate. 2.b. If the logging site is located in a radioactively hazardous area (Subzones 1a, 1b) do not buy the wood. 3. Check the Logging ticket for information about the forest user and the harvesting area, date, type of harvesting and forest category, and check the validity in the register https://lk.ukrforest.com/forest-tickets/index . 4. Check the Forest Management Plan for the presence of felling in the list of the fund of final felling, a copy of the forest evaluation description of the site with an existing record that the site is planned for felling 5. For clear-cutting operations exceeding 1 hectare, it is necessary to check the availability of a positive conclusion in the EIA report. 6. To confirm the legitimacy of the sanitary felling designation, it is recommended to conduct scientific research, including analysis of the primary documentation that served as the basis for issuing the logging ticket, and, if necessary, use satellite images and other scientific methods.	The Risk-based Audit Guide developed by FSC Ukraine (https://ua.fsc.org/sites/default/files/2022-07/Discussion%20Paper%20-%20Task%20Force%20on%20Country%20Risk%20Profile%20and%20Guidance%20for%20risk-adjusted%20auditing%20in%20Ukraine.pdf#viewer.action=download) is recommended for verification of sanitary felling;

	A	B	C	D	E	F	G	H	I	J	K
	Risk Indicator	Risk Level	Geopolitical Scale	Source Type	Risk Threshold	Description of Risk	Risk Mitigation Measures - Type of Verifier	Mitigation Requirement Level	Risk Mitigation Measures - Associated Documents	Risk Mitigation Measures	Other Relevant Information
1											
8	04. Harvesting permits are in place and are issued and registered according to legal requirements.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	04. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	Due to military operations, mined areas, limited control and lack of information on timber harvesting, there is a significant risk of illegal logging.	Do not buy	Recommended		Complete exclusion of timber sourced from forests contaminated with explosive objects is recommended.	In the case of cleaning the territory from explosive objects, and relevant surveys such territories may be assigned to source type 1. Government-Controlled Territory of Ukraine (excluding 2 and 3)
9	04. Harvesting permits are in place and are issued and registered according to legal requirements.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	04. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements regarding the issuance and registration of harvesting permits.	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	In the event of the territory being liberated, it should be categorised as source type 3: "Forests contaminated with explosive objects." An assessment of the damage and a survey of explosive objects will be necessary.
10	05. Legal requirements for land-use and management planning are complied with.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	05. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	There are instances where planned forest management measures are not implemented, or unplanned measures are executed without appropriate justification.	Document verification	Recommended	Forest Management Plan	Check the Forest Management Plan to make sure it is valid	N/A
11	05. Legal requirements for land-use and management planning are complied with.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	05. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;; 05. 2. Violations of identified laws are not efficiently followed up on by the relevant entities;; 05. 3. Violations of identified laws are not followed up by preventive actions taken by the relevant entities	There is a risk of non-compliance with legal requirements for forestry operations on mined areas, including conducting activities without obtaining a mandatory demining certificate.	Do not buy	Recommended		Complete exclusion of timber sourced from forests contaminated with explosive objects is recommended.	In the case of cleaning the territory from explosive objects, and relevant surveys such territories may be assigned to source type 1. Government-Controlled Territory of Ukraine (excluding 2 and 3)
12	05. Legal requirements for land-use and management planning are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	05. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements for land-use and management planning.	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	In the event of the territory being liberated, it should be categorised as source type 3: "Forests contaminated with explosive objects." An assessment of the damage and a survey of explosive objects will be necessary.
13	06. Legal requirements for payment of royalties, land/area taxes and fees are complied with.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	06. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;; 06. 2. Violations of identified laws are not efficiently followed up on by the relevant entities;	Some forestry enterprises have tax debts, public registers are being closed, there have been instances of rent underpayment, illegal logging is occurring, and there is inadequate control over tax collection.	Document verification, Stakeholder consultation, Field verification	Recommended	Certificate of no payment arrears	1 The Certificate of no payment arrears issued through the electronic service (DIYA) confirms that the business entity has no debts. 2. Stakeholder consultations (environmental NGOs, local residents) to confirm that no illegal logging occurs; 3. Selective field inspections of logging areas by independent experts confirm that there are no deviations in logging area allocation and evaluation beyond the established limits; 4. Spot checks of annual tax returns on land and rent payments confirm the regularity of their payment by the forest user (structural unit). 5. Acts of inspections by the State Tax Service on the correctness of the rent calculation.	N/A
14	06. Legal requirements for payment of royalties, land/area taxes and fees are complied with.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	06. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	The risk includes illegal logging due to inadequate oversight and the potential for non-payment of rent.	Do not buy	Recommended		Complete exclusion of timber sourced from forests contaminated with explosive objects is recommended.	In the case of cleaning the territory from explosive objects, and relevant surveys such territories may be assigned to source type 1. Government-Controlled Territory of Ukraine (excluding 2 and 3)
15	06. Legal requirements for payment of royalties, land/area taxes and fees are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	06. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	Ukrainian regulatory authorities cannot ensure compliance with tax and fee legislation in areas beyond their control.	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	In the event of the territory being liberated, it should be categorised as source type 3: "Forests contaminated with explosive objects." An assessment of the damage and a survey of explosive objects will be necessary.
16	07. Legal requirements for payment of value-added taxes and/or other sales taxes are complied with.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	07. 1 Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	The risk is non-negligible, as the issue of underreporting the value-added tax (VAT) persists due to the illegal sale of timber or the sale of timber with underreported category, grade, and volume.	Document verification, Stakeholder consultation, Field verification	Recommended	TTN-wood, Timber Sale Contract	1. Consultations with stakeholders (environmental NGOs, residents) to confirm the absence of illegal timber trade; 2. Field verification: spot check by representatives of the organisation or independent experts of raw wood acceptance confirms the correctness of quantitative and qualitative parameters, which are correctly reflected in the TTN-wood. 3. Comparison of timber prices specified in the TTN-wood and the Timber Sale Contract with the average prices in the region (on the website of the LIAC https://stat.ukrforest.com/pages/cost-stat or the relevant commodity exchange) to confirm that there is no underestimation of sales prices.	N/A

	A	B	C	D	E	F	G	H	I	J	K
	Risk Indicator	Risk Level	Geopolitical Scale	Source Type	Risk Threshold	Description of Risk	Risk Mitigation Measures - Type of Verifier	Mitigation Requirement Level	Risk Mitigation Measures - Associated Documents	Risk Mitigation Measures	Other Relevant Information
1											
17	07. Legal requirements for payment of value-added taxes and/or other sales taxes are complied with.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	07. 1 Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	The risk involves the potential sale of illegally harvested timber and tax evasion.	Do not buy	Recommended		Complete exclusion of timber sourced from forests contaminated with explosive objects is recommended.	In the case of cleaning the territory from explosive objects, and relevant surveys such territories may be assigned to source type 1. Government-Controlled Territory of Ukraine (excluding 2 and 3)
18	07. Legal requirements for payment of value-added taxes and/or other sales taxes are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	07. 1 Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	Ukrainian regulatory authorities cannot ensure compliance with tax and fee legislation in areas beyond their control.	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	In the event of the territory being liberated, it should be categorised as source type 3: "Forests contaminated with explosive objects." An assessment of the damage and a survey of explosive objects will be necessary.
19	08. Legal requirements for payment of corporate taxes are complied with, including profit taxes.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	08. 1 Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;; 08. 2 Violations of identified laws are not efficiently followed up on by the relevant entities;	Sources indicate that tax underreporting occurs due to illegal timber sales or misreporting of timber category, grade, and volume, with such violations not being monitored.	Document verification, Stakeholder consultation, Field verification	Recommended	Timber Sale Contract, Certificate of no payment arrears, TTN-wood	1. The Certificate of no payment arrears issued through the electronic service (Diya) confirms that the business entity has no debts. 2. Consultations with stakeholders (environmental NGOs, residents) confirm the absence of illegal timber trade; 3. Field verification: Spot check by representatives of the organisation or independent experts of timber acceptance confirms the correctness of quantitative and qualitative parameters. 4. Comparison of timber prices specified in TTN-wood and Timber Sale Contract with the average prices in the region (on the LIAC website https://stat.ukrforest.com/pages/cost-stat or other relevant commodity exchange) confirms that the contract does not contain any underestimation of prices. 4. A spot check of the corporate income tax returns confirms the regularity of tax payments.	N/A
20	08. Legal requirements for payment of corporate taxes are complied with, including profit taxes.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	08. 1 Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	The risk involves the potential sale of illegally harvested timber and tax evasion.	Do not buy	Recommended		Complete exclusion of timber sourced from forests contaminated with explosive objects is recommended.	In the case of cleaning the territory from explosive objects, and relevant surveys such territories may be assigned to source type 1. Government-Controlled Territory of Ukraine (excluding 2 and 3)
21	08. Legal requirements for payment of corporate taxes are complied with, including profit taxes.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	08. 1 Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	Ukrainian regulatory authorities cannot ensure compliance with tax and fee legislation in areas beyond their control.	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	In the case of cleaning the territory from explosive objects, and relevant surveys such territories may be assigned to source type 1. Government-Controlled Territory of Ukraine (excluding 2 and 3)
22	10. Legal requirements related to corruption, including bribery, fraud and conflict of interest, are complied with.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	10. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;; 10. 2. Violations of identified laws are not efficiently followed up on by the relevant entities;	There is a high level of perception of corruption in the forestry sector in Ukraine, in particular, due to the weak enforcement of anti-corruption legislation.	Others, Stakeholder consultation	Recommended		1. Availability of an approved anti-corruption policy and responsible persons at the forest user (state and communal ownership). 2. Consultations with the responsible persons of the enterprise show that they are aware of the anti-corruption legislation and anti-corruption obligations of the enterprise. 3. Consultations with stakeholders (NGOs, residents, employees of the enterprise) show that there is no information on cases of corruption and bribery, or conflicts of interest at the business entities.	N/A
23	10. Legal requirements related to corruption, including bribery, fraud and conflict of interest, are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	10. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements related to corruption, including bribery, fraud, and conflict of interest.	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	In the event of the territory being liberated, it should be categorised as source type 3: "Forests contaminated with explosive objects." An assessment of the damage and a survey of explosive objects will be necessary.

	A	B	C	D	E	F	G	H	I	J	K
	Risk Indicator	Risk Level	Geopolitical Scale	Source Type	Risk Threshold	Description of Risk	Risk Mitigation Measures - Type of Verifier	Mitigation Requirement Level	Risk Mitigation Measures - Associated Documents	Risk Mitigation Measures	Other Relevant Information
1											
24	11. All forms of bribery and corruption are avoided.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	11. 1. Applicable legislation for the area under assessment covers the requirements under this indicator, but the risk assessment for indicator 10 confirms a designation of 'non-negligible risk';, 11. 3. Evidence indicates widespread or systematic violation of requirements covered under this indicator.	In addition to the non-negligible risk for Indicator 10, research and media reports highlight non-negligible corruption risks in the forestry sector.	Document verification, Others, Stakeholder consultation	Recommended	Timber Sale Contract	1. Checking the reliability of the supplier: 1a. A check of the business entity and its officials in the Unified State Register of Persons Who Committed Corruption or Corruption-Related Offences https://corruptinfo.nazk.gov.ua/ shows that they are not listed in the said register. 1.b. A check of the business entity via https://youcontrol.com.ua/ to confirm the absence of any media reports on corruption issues. 1.c. The analysis of the register of court decisions to confirm the absence of sentences under Articles 191, 210, 354, 364, 368, 368-2, 369, 369-2, 410 of the Criminal Code of Ukraine and Articles 172-4 to 172-9 of the Administrative Code of Ukraine for officials of business entities. 2. Consultations with stakeholders (NGOs, residents, employees of the enterprise) to confirm that there is no information on corruption and bribery in the business entities. 3.a. Availability of a Timber Sale Contract containing information on the purchase through an auction (auction certificate number) bidders are checked for the absence of open court cases or sanctions related to corruption to obtain access to the auction. 3.b. Comparison of timber prices specified in the Timber Sale Contract with the average prices in the region (on the website of the LIAC https://stat.ukrforest.com/pages/cost-stat or the relevant commodity exchange) to confirm that the price in the contract is not understated.	N/A
25	11. All forms of bribery and corruption are avoided.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	11. 1. Applicable legislation for the area under assessment covers the requirements under this indicator, but the risk assessment for indicator 10 confirms a designation of 'non-negligible risk';	In the temporarily occupied territories of Ukraine, it is impossible to ensure that all forms of bribery and corruption are avoided.	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	In the event of the territory being liberated, it should be categorised as source type 3: "Forests contaminated with explosive objects." An assessment of the damage and a survey of explosive objects will be necessary.
26	12. Data and document falsification do not occur.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	12. 1. Applicable legislation for the area under assessment covers the requirements under this indicator, but the risk assessment for indicator 10 confirms a designation of 'non-negligible risk';, 12. 3. Evidence indicates widespread or systematic violation of requirements covered under this indicator.	In addition to the non-negligible risk for indicator 10, there is a risk of unlawful designation of sanitary logging and other types of logging for commercial purposes.	Document verification, Others, Stakeholder consultation, Database verification	Recommended	TTN-wood	1. Database verification: check of the register of court decisions confirms that there are no convictions under Articles 358, 366, 368 of the Criminal Code of Ukraine for the officials of the business entity. 2. Consultations with stakeholders (NGOs, residents, employees of the enterprise, local authorities) indicate that there is no information on cases of falsification of data or documents by business entities, in particular, regarding the designation of sanitary felling or other types of felling, cases of illegal timber trade; 3. Selective inspection of sanitary felling sites and verification of permitting documents to ensure the legitimacy of their designation. 4. Selective verification of TTN-wood in the database https://open.ukrforest.com/ confirms the compliance of documents.	The register of court decisions is available online https://reyestr.court.gov.ua/ Documents supporting the designation of sanitary felling are available online at the website of the State Forest Resources Agency of Ukraine: https://forest.gov.ua/agentstvo/vidkriti-dani/perelik-zahodiv-z-polipshennya-sanitarnogo-stanu-lisiv
27	12. Data and document falsification do not occur.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	12. 1. Applicable legislation for the area under assessment covers the requirements under this indicator, but the risk assessment for indicator 10 confirms a designation of 'non-negligible risk';	In the temporarily occupied territories of Ukraine, it is impossible to ensure that data and document falsification does not occur.	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	N/A
28	13. Legal requirements for management activities and related operational requirements are complied with.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	13. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;; 13. 2. Violations of identified laws are not efficiently followed up on by the relevant entities;	A non-negligible risk has been identified due to possible violations of regulations on sustainable forest management and insufficient control. Since 2017, as the legal framework for the country's European integration has improved, there has been a positive trend in compliance, but the risk remains non-negligible.	Document verification, Stakeholder consultation	Recommended	Forest Management Plan, Logging Ticket, TTN-wood, EIA Report	1. Verification of documents: 1.1. Availability of a Forest Management Plan, EIA report and Post-Project monitoring plans (if required by the EIA conclusion) confirming compliance with legal requirements for harvesting in the relevant conditions 1.2. Verification of the EIA report conclusions regarding the absence of limitations regarding the planned forest management activities 1.3. Checking the availability of a logging ticket and TTN-wood in the electronic register of these documents https://open.ukrforest.com/ , which confirms the legality of harvesting. 1.3. Checking the availability of a logging ticket in the application "DIIA" 2. Consultations with stakeholders to confirm compliance with forestry legislation and conduction of relevant workshops/trainings	It is recommended to hold these consultations with representatives of forestry enterprises, research and education institutions, authorities and NGOs

	A	B	C	D	E	F	G	H	I	J	K
	Risk Indicator	Risk Level	Geopolitical Scale	Source Type	Risk Threshold	Description of Risk	Risk Mitigation Measures - Type of Verifier	Mitigation Requirement Level	Risk Mitigation Measures - Associated Documents	Risk Mitigation Measures	Other Relevant Information
1											
29	13. Legal requirements for management activities and related operational requirements are complied with.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	13. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;; 13. 2. Violations of identified laws are not efficiently followed up on by the relevant entities;	There is a non-negligible risk of non-compliance with legal requirements concerning the management of forest area(s) contaminated with explosive objects, primarily due to the adverse effects of ongoing military activities.	Do not buy	Recommended		Complete exclusion of timber sourced from forests contaminated with explosive objects is recommended.	In the case of cleaning the territory from explosive objects, and relevant surveys such territories may be assigned to source type 1. Government-Controlled Territory of Ukraine (excluding 2 and 3)
30	13. Legal requirements for management activities and related operational requirements are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	13. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;; 13. 2. Violations of identified laws are not efficiently followed up on by the relevant entities;; 13. 3. Violations of identified laws are not followed up by preventive actions taken by the relevant entities.	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements for management activities and related operational requirements.	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	In the event of the territory being liberated, it should be categorised as source type 3: "Forests contaminated with explosive objects." An assessment of the damage and a survey of explosive objects will be necessary.
31	14. Development and maintenance of infrastructure associated with management activities comply with applicable codes and legal requirements for the protection of environmental values.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	14. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	Instances of illegal development have been observed on forestry-designated lands, and a risk of insufficient environmental impact assessments in the planning of timber transportation networks and the development of industrial facilities within forest areas has been identified.	Document verification, Others	Recommended	EIA Report, PPM Report , Strategic Environmental Assessment Report, Temporary Forest Use Agreement	1. Verification of documents: 1.1. Availability of a positive EIA conclusion on capital construction and recommendations. 1.2. Compliance of the measures taken by the forestry enterprise with the recommendations of the Strategic Environmental Assessment Report. 1.3. Verification of the long-term/Temporary Forest Use Agreement for compliance of activities with the purpose of use defined in the agreement. 2. Check the Unified State Register of Court Decisions to confirm the absence of decisions on termination of the contract, demolition of unauthorised construction.	The register of court decisions is available online https://reyestr.court.gov.ua/
32	14. Development and maintenance of infrastructure associated with management activities comply with applicable codes and legal requirements for the protection of environmental values.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	14. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;; 14. 2. Violations of identified laws are not efficiently followed up on by the relevant entities;; 14. 3. Violations of identified laws are not followed up by preventive actions taken by the relevant entities.	The risk is non-negligible due to the prohibition of infrastructure development in contaminated areas, with environmental protection requirements only being met after demining, while ongoing hostilities hinder compliance and oversight.	Do not buy	Recommended		Complete exclusion of timber sourced from forests contaminated with explosive objects is recommended.	In the case of cleaning the territory from explosive objects, and relevant surveys such territories may be assigned to source type 1. Government-Controlled Territory of Ukraine (excluding 2 and 3)
33	14. Development and maintenance of infrastructure associated with management activities comply with applicable codes and legal requirements for the protection of environmental values.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	14. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;; 14. 2. Violations of identified laws are not efficiently followed up on by the relevant entities;; 14. 3. Violations of identified laws are not followed up by preventive actions taken by the relevant entities.	In the temporarily occupied territories of Ukraine, compliance with legal requirements and applicable codes for the development and maintenance of infrastructure associated with management activities cannot be guaranteed.	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	In the event of the territory being liberated, it should be categorised as source type 3: "Forests contaminated with explosive objects." An assessment of the damage and a survey of explosive objects will be necessary.
34	15. Development and maintenance of infrastructure associated with management activities is done in a way that minimises adverse impacts on environmental values.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	15. 1. Applicable legislation for the area under assessment covers the requirements under this indicator, but the risk assessment for indicator 14 confirms a designation of 'non-negligible risk';; 15. 3. Evidence indicates widespread or systematic violation of requirements covered under this indicator.	Misuse of forest land and unauthorised industrial development pose non-negligible risks to forest ecosystems. In addition, breaches of environmental regulations in the construction of timber transport networks and logging infrastructure pose a threat to the hydrological regime, with potentially negative ecological consequences.	Document verification, Others, Stakeholder consultation	Recommended	EIA Report, Temporary Forest Use Agreement, Approval of the Land Allotment Project, PPM Report	1. Verification of documents 1.1 Availability of positive EIA conclusion and recommendations on the forestry enterprise's planned activities; 1.2. Verification of the PPM Report to check the compliance by the forest enterprise with the recommendations in the EIA conclusion; 1. 3. Review of the long-term/ Temporary Forest Use Agreement for compliance of activities with the purpose of use defined in the agreement; 1. 4. Verification of compliance with the construction restrictions defined in the project documentation; 2. Checking the Unified State Register of Court Decisions for violations related to the negative environmental impact of infrastructure development and maintenance; 3. Stakeholder consultations indicate no evidence of irregularities.	It is recommended to hold these consultations with representatives of forestry enterprises, research and education institutions, authorities and NGOs

	A	B	C	D	E	F	G	H	I	J	K
	Risk Indicator	Risk Level	Geopolitical Scale	Source Type	Risk Threshold	Description of Risk	Risk Mitigation Measures - Type of Verifier	Mitigation Requirement Level	Risk Mitigation Measures - Associated Documents	Risk Mitigation Measures	Other Relevant Information
1											
35	15. Development and maintenance of infrastructure associated with management activities is done in a way that minimises adverse impacts on environmental values.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	15. 1. Applicable legislation for the area under assessment covers the requirements under this indicator, but the risk assessment for indicator 14 confirms a designation of 'non-negligible risk';, 15. 3. Evidence indicates widespread or systematic violation of requirements covered under this indicator.	Given the ongoing hostilities and contamination with explosive objects, no forestry activities are carried out in these areas, and it is not possible to monitor compliance with the current legislation on environmental values.	Do not buy	Recommended		Complete exclusion of timber sourced from forests contaminated with explosive objects is recommended.	In the case of cleaning the territory from explosive objects, and relevant surveys such territories may be assigned to source type 1. Government-Controlled Territory of Ukraine (excluding 2 and 3)
36	15. Development and maintenance of infrastructure associated with management activities is done in a way that minimises adverse impacts on environmental values.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	15. 1. Applicable legislation for the area under assessment covers the requirements under this indicator, but the risk assessment for indicator 14 confirms a designation of 'non-negligible risk';, 15. 3. Evidence indicates widespread or systematic violation of requirements covered under this indicator.	In the temporarily occupied territories of Ukraine, it is impossible to guarantee that the development and maintenance of infrastructure associated with management activities is conducted in a way that minimises adverse impacts on environmental values.	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	In the event of the territory being liberated, it should be categorised as source type 3: "Forests contaminated with explosive objects." An assessment of the damage and a survey of explosive objects will be necessary.
37	16. Legal requirements related to biodiversity conservation, protected sites, and the protection of endemic, rare, threatened, or endangered species and their habitats are complied with.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	16. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;; 16. 2. Violations of identified laws are not efficiently followed up on by the relevant entities;; 16. 3. Violations of identified laws are not followed up by preventive actions taken by the relevant entities.	The legal requirements for biodiversity conservation, including the protection of endemic, rare, threatened, or endangered species and their habitats, are not fully met, creating a non-negligible risk due to unresolved issues with the formalisation and allocation of protective status for virgin, quasi-virgin, and natural forests.	Document verification, Field verification, Stakeholder consultation	Recommended	Forest Management Plan, EIA Report, PPM Report , Environmental Inspection Act, Logging Map	1. Document verification: 1.1. The Forest Management Plan is checked for compliance with the planned and implemented measures for the protection and conservation of biodiversity, and protection of endemic, rare, threatened or endangered species and their habitats. 1.2. Verification of compliance with the requirements of the EIA conclusion; 1.3. Verification of relevant Environmental Inspection Acts issued by state regulatory authorities on compliance with biodiversity conservation requirements for logging; 2.1. Selective desk check of technological Logging Maps for planning environmental protection measures when logging; 2.2. Field inspection of logging sites to check the presence of protected species, and protected areas. 3.1. Consultation with stakeholders on the presence of identified but not approved virgin forests, quasi-virgin forests or natural forests; 3.2. Consultation with stakeholders on compliance with the legislation on the process of designation of high conservation values, virgin forests, etc. 3.3 Review of Environmental inspection Acts of state controlling bodies to confirm compliance with environmental requirements during logging.	It is recommended to hold these consultations with representatives of forestry enterprises, research and education institutions, authorities and NGOs
38	16. Legal requirements related to biodiversity conservation, protected sites, and the protection of endemic, rare, threatened, or endangered species and their habitats are complied with.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	16. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;; 16. 2. Violations of identified laws are not efficiently followed up on by the relevant entities;; 16. 3. Violations of identified laws are not followed up by preventive actions taken by the relevant entities.	Legal requirements for biodiversity conservation and the protection of endangered species and their habitats are not compliant due to ongoing hostilities and contamination with explosive objects.	Do not buy	Recommended		Complete exclusion of timber sourced from forests contaminated with explosive objects is recommended.	In the case of cleaning the territory from explosive objects, and relevant surveys such territories may be assigned to source type 1. Government-Controlled Territory of Ukraine (excluding 2 and 3)
39	16. Legal requirements related to biodiversity conservation, protected sites, and the protection of endemic, rare, threatened, or endangered species and their habitats are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	16. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;; 16. 2. Violations of identified laws are not efficiently followed up on by the relevant entities;; 16. 3. Violations of identified laws are not followed up by preventive actions taken by the relevant entities.	In the temporarily occupied territories of Ukraine, it is impossible to guarantee that legal requirements related to biodiversity conservation, protected sites, and the protection of endemic, rare, threatened, or endangered species and their habitats are fully complied with.	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	In the event of the territory being liberated, it should be categorised as source type 3: "Forests contaminated with explosive objects." An assessment of the damage and a survey of explosive objects will be necessary.

	A	B	C	D	E	F	G	H	I	J	K
	Risk Indicator	Risk Level	Geopolitical Scale	Source Type	Risk Threshold	Description of Risk	Risk Mitigation Measures - Type of Verifier	Mitigation Requirement Level	Risk Mitigation Measures - Associated Documents	Risk Mitigation Measures	Other Relevant Information
1											
40	18. The volume and impacts of waste from management activities comply with legal requirements, and are managed and minimised.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	18. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;; 18. 2. Violations of identified laws are not efficiently followed up on by the relevant entities;; 18. 3. Violations of identified laws are not followed up by preventive actions taken by the relevant entities;; 18. 5. Evidence indicates widespread or systematic violation of requirements covered under this indicator.	Due to ongoing hostilities and contamination with explosive objects, forestry activities in these areas are halted, resulting in an absence of assessments regarding the volume and impact of waste from management activities.	Do not buy	Recommended		Complete exclusion of timber sourced from forests contaminated with explosive objects is recommended.	In the case of cleaning the territory from explosive objects, and relevant surveys such territories may be assigned to source type 1. Government-Controlled Territory of Ukraine (excluding 2 and 3)
41	18. The volume and impacts of waste from management activities comply with legal requirements, and are managed and minimised.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	18. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;; 18. 2. Violations of identified laws are not efficiently followed up on by the relevant entities;; 18. 3. Violations of identified laws are not followed up by preventive actions taken by the relevant entities;; 18. 5. Evidence indicates widespread or systematic violation of requirements covered under this indicator.	In the temporarily occupied territories of Ukraine, it is impossible to guarantee that legal requirements related to the volume and impacts of waste from management activities comply with regulations, and are managed and minimised. There are significant negative consequences of the impact of contamination of territories with explosive objects, solid and other waste on temporarily occupied territories	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	In the event of the territory being liberated, it should be categorised as source type 3: "Forests contaminated with explosive objects." An assessment of the damage and a survey of explosive objects will be necessary.
42	19. Pollution resulting from management activities comply with legal requirements, and is controlled and minimised.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	19. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof; , 19. 2. Violations of identified laws are not efficiently followed up on by the relevant entities; , 19. 3. Violations of identified laws are not followed up by preventive actions taken by the relevant entities; , 19. 5. Evidence indicates widespread or systematic violation of requirements covered under this indicator.	Due to ongoing hostilities and contamination with explosive objects, forestry activities are not conducted in these areas, and pollution resulting from management activities is neither controlled nor minimised.	Do not buy	Recommended		Complete exclusion of timber sourced from forests contaminated with explosive objects is recommended.	In the case of cleaning the territory from explosive objects, and relevant surveys such territories may be assigned to source type 1. Government-Controlled Territory of Ukraine (excluding 2 and 3)
43	19. Pollution resulting from management activities comply with legal requirements, and is controlled and minimised.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	19. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof; , 19. 2. Violations of identified laws are not efficiently followed up on by the relevant entities; , 19. 3. Violations of identified laws are not followed up by preventive actions taken by the relevant entities;	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements related to pollution resulting from management activities. Contamination of temporarily occupied territories with explosive objects and waste has resulted in significant negative consequences.	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	In the event of the territory being liberated, it should be categorised as source type 3: "Forests contaminated with explosive objects." An assessment of the damage and a survey of explosive objects will be necessary.
44	20. Water resources are protected and used responsibly in compliance with legal requirements, and with the aim of ensuring long-term viability.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	20. 5. Evidence indicates widespread or systematic violation of requirements covered under this indicator.	The evidence shows violations of regulations concerning the protection of water resources in mountain forests.	Document verification, Stakeholder consultation, Field verification, Others	Recommended	Logging Map	In case when forest owners/ users are located in mountain regions of Ukraine: 1. Check technological Logging Maps to confirm compliance with legal requirements for water protection during logging; 2. Consultation with stakeholders to confirm that there are no facts of violations of water resources protection during management activities; 3. Scientific research, which may include analysis of satellite images and media to confirm that there is no water resource damage as a result of management activity. 4. Field inspection indicates that there are no signs of timber skidding by streams and no signs of other water resources protection violations.	Mountain regions of Ukraine include: Lvivska, Ivano-Frankivska, Chernivetska and Zakarpatska oblasts. It is recommended to hold consultations with representatives of forestry enterprises, research and education institutions, authorities and NGOs

	A	B	C	D	E	F	G	H	I	J	K
	Risk Indicator	Risk Level	Geopolitical Scale	Source Type	Risk Threshold	Description of Risk	Risk Mitigation Measures - Type of Verifier	Mitigation Requirement Level	Risk Mitigation Measures - Associated Documents	Risk Mitigation Measures	Other Relevant Information
1											
45	20. Water resources are protected and used responsibly in compliance with legal requirements, and with the aim of ensuring long-term viability.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	20. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof; , 20. 2. Violations of identified laws are not efficiently followed up on by the relevant entities; , 20. 3. Violations of identified laws are not followed up by preventive actions taken by the relevant entities; , 20. 5. Evidence indicates widespread or systematic violation of requirements covered under this indicator.	Due to the ongoing hostilities and contamination with explosive objects, forestry activities in these areas are either halted or conducted exclusively by military personnel under significant restrictions, resulting in unprotected water resources and a lack of state control.	Do not buy	Recommended		Complete exclusion of timber sourced from forests contaminated with explosive objects is recommended.	In the case of cleaning the territory from explosive objects, and relevant surveys such territories may be assigned to source type 1. Government-Controlled Territory of Ukraine (excluding 2 and 3)
46	20. Water resources are protected and used responsibly in compliance with legal requirements, and with the aim of ensuring long-term viability.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	20. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof; , 20. 2. Violations of identified laws are not efficiently followed up on by the relevant entities; , 20. 3. Violations of identified laws are not followed up by preventive actions taken by the relevant entities; , 20. 5. Evidence indicates widespread or systematic violation of requirements covered under this indicator.	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements related to the protection and responsible use of water resources.	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	In the event of the territory being liberated, it should be categorised as source type 3: "Forests contaminated with explosive objects." An assessment of the damage and a survey of explosive objects will be necessary.
47	21. Negative impacts on soils from management activities are minimised, and comply with legal requirements.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3)	21. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	Management activities may contribute to soil degradation in mountainous landscapes.	Document verification, Field verification	Recommended	Logging Map	1. Check technological Logging Maps to confirm compliance with legal requirements for soil protection; 2. Field inspection of logging sites to confirm absence of signs of soil erosion due to management activities, and compliance with legal requirements for soil protection.	N/A
48	21. Negative impacts on soils from management activities are minimised, and comply with legal requirements.	Non-negligible risk	Ukraine	2. Forests Contaminated with Radioactive Substances	21. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	Soil disturbance during forestry activities in radioactive-contaminated forests poses a potential risk of radionuclide migration and increased radiation exposure.	Document verification, Field verification	Recommended	Forest Management Plan, Logging Map	1. Document verification: 1.1. Check the Forest Management Plan for the presence of areas contaminated with radionuclides (Subzones 2a, 2b, 2c or 1a, 1b). If such areas are present, the following mitigation measures are required. Otherwise, the source type is considered as source type 1. 1.2. Check the Logging Map to confirm that soil protection measures are planned. 2. Field check logging sites to confirm that requirements concerning soil protection are compiled.	N/A
49	21. Negative impacts on soils from management activities are minimised, and comply with legal requirements.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	21. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof; , 21. 2. Violations of identified laws are not efficiently followed up on by the relevant entities;	Due to ongoing hostilities and contamination with explosive objects, forestry activities are not conducted in these areas, resulting in a lack of observation and control over compliance with legislation regarding the minimisation of negative impact on soils.	Do not buy	Recommended		Complete exclusion of timber sourced from forests contaminated with explosive objects is recommended.	In the case of cleaning the territory from explosive objects, and relevant surveys such territories may be assigned to source type 1. Government-Controlled Territory of Ukraine (excluding 2 and 3)
50	21. Negative impacts on soils from management activities are minimised, and comply with legal requirements.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	21. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof; , 21. 2. Violations of identified laws are not efficiently followed up on by the relevant entities; , 21. 3. Violations of identified laws are not followed up by preventive actions taken by the relevant entities; , 21. 5. Evidence indicates widespread or systematic violation of requirements covered under this indicator.	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements related to minimising negative impacts on soils from management activities.	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	In the event of the territory being liberated, it should be categorised as source type 3: "Forests contaminated with explosive objects." An assessment of the damage and a survey of explosive objects will be necessary.

	A	B	C	D	E	F	G	H	I	J	K
	Risk Indicator	Risk Level	Geopolitical Scale	Source Type	Risk Threshold	Description of Risk	Risk Mitigation Measures - Type of Verifier	Mitigation Requirement Level	Risk Mitigation Measures - Associated Documents	Risk Mitigation Measures	Other Relevant Information
1											
51	22. Legal requirements related to occupational health and safety are complied with.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3)	22. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;; 22. 2. Violations of identified laws are not efficiently followed up on by the relevant entities;	There are widespread violations of occupational health and safety requirements, posing a significant risk to the lives and health of employees.	Stakeholder consultation, Field verification, Document verification	Recommended	Permit for High-Risk Work , Safety Registration Log, Logging Map	1. Consultations with stakeholders (representatives of NGOs, residents) and an anonymous survey of employees to confirm that logging and wood processing companies comply with safety requirements; 2. Document verification to confirm that logging companies have permits for high-risk work, and Safety Registration Log is maintained; 3. Field inspection confirms the availability and proper execution of the technological Logging Map, containing records on personal protective equipment, and descriptions of safe ways of performing work on technological process operations; 4. Selective field inspection of harvesting areas confirms compliance with safety requirements by employees.	N/A
52	22. Legal requirements related to occupational health and safety are complied with.	Non-negligible risk	Ukraine	2. Forests Contaminated with Radioactive Substances	22. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;; 22. 2. Violations of identified laws are not efficiently followed up on by the relevant entities;	There are widespread violations of occupational health and safety requirements that endanger the lives and health of workers, as well as a non-negligible risk to employees' health due to non-compliance with radiation control measures.	Stakeholder consultation, Document verification, Field verification, Others	Recommended	Permit for High-Risk Work , Safety Registration Log, Logging Map, Personal Protective Equipment Recording Card, Forest Management Plan	1. Check the Forest Management Plan for the presence of areas contaminated with radionuclides (Subzones 2a, 2b, 2c or 1a, 1b). If such areas are present, it is necessary to check observance of specific requirements concerning occupational health and safety in conditions of radioactive contamination. Otherwise, the source type is considered as source type 1. 2. Consultations with stakeholders (representatives of public organisations, residents) and confidential surveys of employees confirm compliance with occupational safety and radiation protection requirements; 3. Document verification to ensure that logging companies have a permit for high-risk work; a Safety Registration Log with records of briefings, Personal Protective Equipment Recording Cards at the enterprise or other evidence of PPE use; 4. Desk check to confirm the maintenance of the "Journal of Accounting of Working Time and Radiation Doses of Employees". 5. Field verification to confirm the availability and proper execution of the technological Logging Map, in particular, regarding radiation control, and descriptions of safe ways of performing work on technological process operations; 6. Field verification of harvesting areas to confirm compliance with safety requirements by employees and use of personal protective equipment, including respirators, overalls and safety footwear;	N/A
53	22. Legal requirements related to occupational health and safety are complied with.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	22. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	The contamination of the territory with explosive objects poses a non-negligible risk to the life and health of employees.	Do not buy	Recommended		Complete exclusion of timber sourced from forests contaminated with explosive objects is recommended.	In the case of cleaning the territory from explosive objects, and relevant surveys such territories may be assigned to source type 1. Government-Controlled Territory of Ukraine (excluding 2 and 3)
54	22. Legal requirements related to occupational health and safety are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	22. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements related to occupational health and safety.	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	In the event of the territory being liberated, it should be categorised as source type 3: "Forests contaminated with explosive objects." An assessment of the damage and a survey of explosive objects will be necessary.
55	23. Facilities and activities are safe and support worker's health, and workers have access to and use appropriate Personal Protective Equipment commensurate with the activities undertaken.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	23. 1. Applicable legislation for the area under assessment covers the requirements under this indicator, and the country has ratified the Occupational Safety and Health Convention (C155)[1] and Promotional Framework for Occupational Safety and Health Convention (C187)[2], but the risk assessment for indicator 22 confirms a designation of 'non-negligible risk';, 23. 3. Evidence indicates widespread or systematic violation of requirements covered under this indicator;; 23. 4. The non-fatal occupational injuries in the area under assessment are more than 591.5 per 100'000 workers and occupational fatalities are more than 2.45 per 100'000 workers.	There are widespread violations of Personal Protective Equipment requirements by employees, as well as fatal workplace injuries that exceed the quantitative threshold.	Field verification, Stakeholder consultation, Others	Recommended	Personal Protective Equipment Recording Card, Logging Map	1. Desk verification to confirm the availability of Personal Protective Equipment Recording Cards or other evidence of PPE use; 2. Selective field verification of logging areas confirms compliance with safety requirements and the use of personal protective equipment by workers, including signs of wear and tear of overalls and PPE, and proper execution of technological Logging Maps, in particular, for radiation control; 3. Consultations with stakeholders (representatives of NGOs, residents) and a confidential survey of the company's employees to confirm compliance with occupational safety requirements and the use of personal protective equipment during high-risk operations;	N/A

	A	B	C	D	E	F	G	H	I	J	K
	Risk Indicator	Risk Level	Geopolitical Scale	Source Type	Risk Threshold	Description of Risk	Risk Mitigation Measures - Type of Verifier	Mitigation Requirement Level	Risk Mitigation Measures - Associated Documents	Risk Mitigation Measures	Other Relevant Information
1											
56	23. Facilities and activities are safe and support worker's health, and workers have access to and use appropriate Personal Protective Equipment commensurate with the activities undertaken.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	23. 1. Applicable legislation for the area under assessment covers the requirements under this indicator, and the country has ratified the Occupational Safety and Health Convention (C155)[1] and Promotional Framework for Occupational Safety and Health Convention (C187)[2], but the risk assessment for indicator 22 confirms a designation of 'non-negligible risk';	The contamination of the territory with explosive objects poses a non-negligible risk to the life and health of employees.	Do not buy	Recommended		Complete exclusion of timber sourced from forests contaminated with explosive objects is recommended.	In the case of cleaning the territory from explosive objects, and relevant surveys such territories may be assigned to source type 1. Government-Controlled Territory of Ukraine (excluding 2 and 3)
57	23. Facilities and activities are safe and support worker's health, and workers have access to and use appropriate Personal Protective Equipment commensurate with the activities undertaken.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	23. 1. Applicable legislation for the area under assessment covers the requirements under this indicator, and the country has ratified the Occupational Safety and Health Convention (C155)[1] and Promotional Framework for Occupational Safety and Health Convention (C187)[2], but the risk assessment for indicator 22 confirms a designation of 'non-negligible risk';	In the temporarily occupied territories of Ukraine, it is impossible to guarantee that facilities and activities are safe or that workers have access to and use appropriate Personal Protective Equipment (PPE) commensurate with the activities undertaken.	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	In the event of the territory being liberated, it should be categorised as source type 3: "Forests contaminated with explosive objects." An assessment of the damage and a survey of explosive objects will be necessary.
58	24. The use, application, storage, and disposal of chemicals in management activities addresses the protection of the environment and human health and safety and complies with legal requirements.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	24. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	The risk associated with the use, application, storage, and disposal of chemicals in management activities was assessed as non-negligible based on the precautionary approach.	Stakeholder consultation, Document verification, Others	Recommended	Pesticide Log, Personal Protective Equipment Recording Card	1. Consultations with stakeholders (employees, residents) to confirm whether pesticides or agrochemicals are used at the enterprise. If the use of pesticides and agrochemicals is proven the next measures are recommended. 1a. Surveys of employees to confirm that they have received training and briefings on the rules for handling pesticides and agrochemicals, and that they are aware on the requirements; 1b. Consultations with stakeholders (NGOs, local governments) to confirm compliance with safety requirements for the use of pesticides and agrochemicals at the enterprise. 3. Document verification: 3.a. A check of the Pesticide Log confirms that only permitted pesticides and agrochemicals listed in the State Register of Pesticides and Agrochemicals Permitted for Use in Ukraine were used; 3.b. Desk verification to confirm the availability of Personal Protective Equipment Recording Cards, and records on the use of respirators, safety goggles, gloves or other evidence of PPE use; 4. An on-site inspection to confirm the availability of a certificate for the right to work related to the transportation, storage, use and trade of pesticides; - to confirm compliance with the requirements for the storage of pesticides and agrochemicals in warehouses;	The State Register of Pesticides and Agrochemicals Permitted for Use in Ukraine is available for download: https://mepr.gov.ua/upravlinnya-vidhodamy/derzhavnyj-reyestr-pestytsydiv-i-agrohimikativ-dozvolenyh-dov-vykorystannya-v-ukrayini/
59	24. The use, application, storage, and disposal of chemicals in management activities addresses the protection of the environment and human health and safety and complies with legal requirements.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	24. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	The contamination of the territory with explosive objects poses a non-negligible risk to the life and health of employees.	Do not buy	Recommended		Complete exclusion of timber sourced from forests contaminated with explosive objects is recommended.	In the case of cleaning the territory from explosive objects, and relevant surveys such territories may be assigned to source type 1. Government-Controlled Territory of Ukraine (excluding 2 and 3)
60	24. The use, application, storage, and disposal of chemicals in management activities addresses the protection of the environment and human health and safety and complies with legal requirements.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	24. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In the temporarily occupied territories of Ukraine, it is impossible to guarantee that the use, application, storage, and disposal of chemicals in management activities comply with legal requirements or adequately address the protection of the environment and human health and safety.	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	In the event of the territory being liberated, it should be categorised as source type 3: "Forests contaminated with explosive objects." An assessment of the damage and a survey of explosive objects will be necessary.
61	25. Human rights protected under international law, as enshrined in national law, are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	25. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with human rights protections under international law, as enshrined in national law.	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	In the event of the territory being liberated, it should be categorised as source type 3: "Forests contaminated with explosive objects." An assessment of the damage and a survey of explosive objects will be necessary.

	A	B	C	D	E	F	G	H	I	J	K
	Risk Indicator	Risk Level	Geopolitical Scale	Source Type	Risk Threshold	Description of Risk	Risk Mitigation Measures - Type of Verifier	Mitigation Requirement Level	Risk Mitigation Measures - Associated Documents	Risk Mitigation Measures	Other Relevant Information
1											
62	26. Harvest or trade in products do not contribute to a violation of international human rights or is not associated with armed conflicts.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	26. 6. There are rapidly changing circumstances within the area under assessment that pose a serious risk to the integrity or reputation of the FSC certification scheme.	Considering the ongoing armed aggression of the Russian Federation the risk under the indicator is non-negligible following the precautionary approach: the circumstances may rapidly change in territories under Ukrainian government control	Document verification, Others	Recommended	Information certificate	As risk mitigation is possible only for source types 1 and 2, it is recommended to confirm that the supplier is located in the governmentally-controlled territory of Ukraine and not in the temporarily occupied territories or areas of active hostilities using the following official information sources: 1. Information certificate № 1 obtained by the business entity based on the state information system verifies that the entity is not located in the temporarily occupied territories or area of active hostilities (as defined in The list of territories where hostilities have occurred or that are temporarily occupied by the Russian Federation). 2. Use official maps to confirm that the business entity doesn't contain areas, contaminated/ potentially contaminated by explosive objects: 3. If parts of the business entity are located in areas marked as contaminated/ potentially contaminated by explosive objects on the official maps it is recommended to: a. obtain detailed official information from the State Emergency Service of Ukraine confirming the absence of areas contaminated with explosive objects within the enterprise, b) If contamination cannot be ruled out, consider the area as source type 3. 4. Wood originating from source types 3 and 4 (Temporarily Occupied Territories and Forests Contaminated with Explosive Objects) should be completely excluded from consideration.	Maps: - the State Emergency Service map of mined areas: https://mine.dsns.gov.ua/ - the map provided by the Ministry of Defence: https://ua.imsma.org/portal/apps/webappviewer/index.html?id=814d2770d197474d8ad7e8014c0a275e&locale=uk .
63	26. Harvest or trade in products do not contribute to a violation of international human rights or is not associated with armed conflicts.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	26. 3. The area is covered by any other international ban on timber export;; 26. 6. There are rapidly changing circumstances within the area under assessment that pose a serious risk to the integrity or reputation of the FSC certification scheme.	Considering the ongoing armed aggression of the Russian Federation the risk under indicator is non-negligible: timber imports are prohibited from active conflict zones according to the recommendations of the EUTR Competent Authorities and the European Commission (2022), and circumstances may rapidly change.	Do not buy	Recommended		Complete exclusion of timber sourced from forests contaminated with explosive objects is recommended.	In the case of cleaning the territory from explosive objects, and relevant surveys such territories may be assigned to source type 1. Government-Controlled Territory of Ukraine (excluding 2 and 3)
64	26. Harvest or trade in products do not contribute to a violation of international human rights or is not associated with armed conflicts.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	26. 1. The area is a source of conflict timber[3];; 26. 3. The area is covered by any other international ban on timber export;	Due to the armed aggression of the Russian Federation, the temporary occupation of parts of Ukraine, the prohibition on timber trade originating from occupied territories, and the ongoing shifts in territorial control, there is a non-negligible risk that the harvesting or trading of products may violate international human rights or be associated with armed conflicts.	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	In the event of the territory being liberated, it should be categorised as source type 3: "Forests contaminated with explosive objects." An assessment of the damage and a survey of explosive objects will be necessary.
65	27. Legal requirements related to child labour and employment of young workers are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	27. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements related to child labour and the employment of young workers.	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	In the event of the territory being liberated, it should be categorised as source type 3: "Forests contaminated with explosive objects." An assessment of the damage and a survey of explosive objects will be necessary.
66	28. Child labour is not present, and the employment of young workers is responsibly managed, including related rights as specified in the ILO Fundamental Principles and Rights at Work.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	28. 1. Applicable legislation for the area under assessment covers all ILO Fundamental Principles and Rights at Work, but the risk assessment for indicator 27 confirms a designation of 'non-negligible risk';	In the temporarily occupied territories of Ukraine, it is impossible to guarantee the absence of child labour or the responsible management of the employment of young workers.	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	In the event of the territory being liberated, it should be categorised as source type 3: "Forests contaminated with explosive objects." An assessment of the damage and a survey of explosive objects will be necessary.
67	29. Legal requirements related to modern slavery, including forced and compulsory labour, are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	29. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In the temporarily occupied territories of Ukraine, it is impossible to guarantee the protection of human rights and the prevention of abuses such as forced and compulsory labour.	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	In the event of the territory being liberated, it should be categorised as source type 3: "Forests contaminated with explosive objects." An assessment of the damage and a survey of explosive objects will be necessary.

	A	B	C	D	E	F	G	H	I	J	K
1	Risk Indicator	Risk Level	Geopolitical Scale	Source Type	Risk Threshold	Description of Risk	Risk Mitigation Measures - Type of Verifier	Mitigation Requirement Level	Risk Mitigation Measures - Associated Documents	Risk Mitigation Measures	Other Relevant Information
68	30. Modern slavery, including forced and compulsory labour are not used, promoted, or supported in any way, including as specified in the ILO Fundamental Principles and Rights at Work.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	30. 1. Applicable legislation for the area under assessment covers all ILO Fundamental Principles and Rights at Work, but the risk assessment for indicator 29 confirms a designation of 'non-negligible risk';	In the temporarily occupied territories of Ukraine, compliance with ILO Fundamental Principles and Rights at Work, including the prohibition of modern slavery and forced labour, cannot be ensured.	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	In the event of the territory being liberated, it should be categorised as source type 3: "Forests contaminated with explosive objects." An assessment of the damage and a survey of explosive objects will be necessary.
69	31. Legal requirements related to the Freedom of Association, the Right to Organise and the Right to Collective Bargaining are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	31. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements related to the Freedom of Association, the Right to Organise, and the Right to Collective Bargaining.	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	In the event of the territory being liberated, it should be categorised as source type 3: "Forests contaminated with explosive objects." An assessment of the damage and a survey of explosive objects will be necessary.
70	32. Labour rights related to the Freedom of Association, the Right to Organise and the Right to Collective Bargaining are respected, including as specified in the ILO Fundamental Principles and Rights at Work.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	32. 1. Applicable legislation for the area under assessment covers all ILO Fundamental Principles and Rights at Work but the risk assessment for indicator 31 confirms a designation of 'non-negligible risk';	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements related to the Freedom of Association, the Right to Organise, and the Right to Collective Bargaining.	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	In the event of the territory being liberated, it should be categorised as source type 3: "Forests contaminated with explosive objects." An assessment of the damage and a survey of explosive objects will be necessary.
71	33. Legal requirements related to the recruitment and employment of workers are complied with.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances, 3. Forests Contaminated with Explosive Objects	33. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	Evidence indicates the use of unregistered workers by private contractors involved in logging and primary processing, which suggests non-compliance with legal requirements governing the recruitment and employment of workers.	Stakeholder consultation, Others	Recommended		1. To mitigate the risk, it is recommended to include a legal requirement to comply with the legislation on recruitment and employment of employees in the product supply contract. 2. Stakeholder consultations (with local residents, local authorities, and anonymous with employees) indicate that there are no violations of employment requirements at the business entity.	N/A
72	33. Legal requirements related to the recruitment and employment of workers are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	33. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements related to the recruitment and employment of workers.	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	In the event of the territory being liberated, it should be categorised as source type 3: "Forests contaminated with explosive objects." An assessment of the damage and a survey of explosive objects will be necessary.
73	34. Legal requirements related to the contracts and working permits, and requirements for competence certifications and other training requirements are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	34. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements related to contracts, working permits, competence certifications, and other training requirements.	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	In the event of the territory being liberated, it should be categorised as source type 3: "Forests contaminated with explosive objects." An assessment of the damage and a survey of explosive objects will be necessary.
74	35. Legal requirements related to workers' wages and other payments, such as social insurance contributions and the payment of social and income taxes withheld by the employer on behalf of the worker, are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	35. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements related to workers' wages, social insurance contributions, and the payment of social and income taxes withheld by employers on behalf of workers.	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	In the event of the territory being liberated, it should be categorised as source type 3: "Forests contaminated with explosive objects." An assessment of the damage and a survey of explosive objects will be necessary.
75	36. Legal requirements related to working hours, overtime, rest time and time off are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	36. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements related to working hours, overtime, rest time, and time off.	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	In the event of the territory being liberated, it should be categorised as source type 3: "Forests contaminated with explosive objects." An assessment of the damage and a survey of explosive objects will be necessary.

	A	B	C	D	E	F	G	H	I	J	K
1	Risk Indicator	Risk Level	Geopolitical Scale	Source Type	Risk Threshold	Description of Risk	Risk Mitigation Measures - Type of Verifier	Mitigation Requirement Level	Risk Mitigation Measures - Associated Documents	Risk Mitigation Measures	Other Relevant Information
76	37. Labour rights related to recruitment and employment...are upheld, including as specified in the ILO Fundamental Principles and Rights at Work are upheld.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	37. 1. Applicable legislation for the area under assessment covers all ILO Fundamental Principles and Rights at Work, but the risk assessment for indicators 33, 34, 35, and 36 confirm a designation of 'non-negligible risk';	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with labour rights related to recruitment and employment, contracts, training, workers' wages and other payments, working hours, overtime, rest time, and time off, as specified in the ILO Fundamental Principles and Rights at Work.	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	In the event of the territory being liberated, it should be categorised as source type 3: "Forests contaminated with explosive objects." An assessment of the damage and a survey of explosive objects will be necessary.
77	38. Legal requirements related to discrimination against workers are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	38. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements related to discrimination against workers.	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	In the event of the territory being liberated, it should be categorised as source type 3: "Forests contaminated with explosive objects." An assessment of the damage and a survey of explosive objects will be necessary.
78	39. There is no discrimination against workers in processes related to hiring, remuneration and access to training, promotion, termination, or retirement, including related rights as specified in the ILO Fundamental Principles and Rights at Work.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	39. 1. Applicable legislation for the area under assessment covers all ILO Fundamental Principles and Rights at Work but the risk assessment for indicator 38 confirms a designation of 'non-negligible risk';	In the temporarily occupied territories of Ukraine, there is no guarantee that discrimination is not occurring in processes related to hiring, remuneration, access to training, promotion, termination, or retirement, as specified in the ILO Fundamental Principles and Rights at Work.	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	In the event of the territory being liberated, it should be categorised as source type 3: "Forests contaminated with explosive objects." An assessment of the damage and a survey of explosive objects will be necessary.
79	40. Legal requirements related to gender equality in the workplace are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	40. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements related to gender equality in the workplace.	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	In the event of the territory being liberated, it should be categorised as source type 3: "Forests contaminated with explosive objects." An assessment of the damage and a survey of explosive objects will be necessary.
80	41. Gender equality is protected following best practice... as specified in the ILO Fundamental Principles and Rights at Work.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	41. 1. Applicable legislation for the area under assessment covers all ILO Fundamental Principles and Rights at Work, but the risk assessment for indicator 40 confirms a designation of 'non-negligible risk';	In the temporarily occupied territories of Ukraine, it is impossible to guarantee that gender equality is protected following best practices, including ensuring availability of job opportunities, equal remuneration for work of equal value, sufficient maternity and paternity leave, and other related rights as specified in the ILO Fundamental Principles and Rights at Work.	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	In the event of the territory being liberated, it should be categorised as source type 3: "Forests contaminated with explosive objects." An assessment of the damage and a survey of explosive objects will be necessary.
81	46. Legally recognised customary and community rights are identified and respected.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	46. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	The lack of safe access hinders the exercise of civil and community rights to use forest resources.	Do not buy	Recommended		Complete exclusion of timber sourced from forests contaminated with explosive objects is recommended.	In the case of cleaning the territory from explosive objects, and relevant surveys such territories may be assigned to source type 1. Government-Controlled Territory of Ukraine (excluding 2 and 3)
82	46. Legally recognised customary and community rights are identified and respected.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	46. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In the temporarily occupied territories of Ukraine, it is impossible to guarantee that legally recognised civil and community rights are identified and respected.	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	In the event of the territory being liberated, it should be categorised as source type 3: "Forests contaminated with explosive objects." An assessment of the damage and a survey of explosive objects will be necessary.
83	47. The rights of local communities are respected and upheld.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	47. 1. The presence of local communities is confirmed or likely within the area under assessment. The applicable legislation for the area under assessment covers ILO provisions governing the identification and rights of local communities, but the risk assessment for indicator 46 confirms a designation of 'non-negligible risk';	The lack of safe access hinders the exercise of civil and community rights to use forest resources.	Do not buy	Recommended		Complete exclusion of timber sourced from forests contaminated with explosive objects is recommended.	In the case of cleaning the territory from explosive objects, and relevant surveys such territories may be assigned to source type 1. Government-Controlled Territory of Ukraine (excluding 2 and 3)

	A	B	C	D	E	F	G	H	I	J	K
	Risk Indicator	Risk Level	Geopolitical Scale	Source Type	Risk Threshold	Description of Risk	Risk Mitigation Measures - Type of Verifier	Mitigation Requirement Level	Risk Mitigation Measures - Associated Documents	Risk Mitigation Measures	Other Relevant Information
1											
84	47. The rights of local communities are respected and upheld.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	47. 1. The presence of local communities is confirmed or likely within the area under assessment. The applicable legislation for the area under assessment covers ILO provisions governing the identification and rights of local communities, but the risk assessment for indicator 46 confirms a designation of 'non-negligible risk';	In the temporarily occupied territories of Ukraine, it is impossible to guarantee that the rights of local communities are respected and upheld.	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	In the event of the territory being liberated, it should be categorised as source type 3: "Forests contaminated with explosive objects." An assessment of the damage and a survey of explosive objects will be necessary.
85	48. Interaction with Indigenous Peoples, Traditional Peoples and local communities is conducted in a respectful and culturally appropriate manner.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	48. 1. Applicable legislation for the area under assessment covers the requirements under this indicator, but the risk assessment for indicators 42, 44, and 46 confirms a designation of 'non-negligible risk';	In the temporarily occupied territories of Ukraine, there is no guarantee that interactions with local communities are conducted in a respectful and culturally appropriate manner.	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	In the event of the territory being liberated, it should be categorised as source type 3: "Forests contaminated with explosive objects." An assessment of the damage and a survey of explosive objects will be necessary.
86	49. Legal requirements related to the trade and transport of products are complied with.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	49. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof; 49. 2. Violations of identified laws are not efficiently followed up on by the relevant entities; 49. 3. Violations of identified laws are not followed up by preventive actions taken by the relevant entities.	A non-negligible risk of transporting timber by road without proper supporting documents was identified, as well as the risk of selling timber not through commodity exchanges.	Document verification, Database verification	Recommended	TTN-wood, Certificate of timber origin, Timber Sale Contract, Invoice	1. Verification of transportation documents for unprocessed timber or other timber products transported by road (e.g., TTN-wood, or other consignment notes and invoices) should confirm the legality of the chain of custody. This includes verifying the names of business entities, the origin of the products, loading and unloading locations, product names, and their dimensional and quality characteristics, with the information specified in the sale contracts. 2. Verification of Timber Sale Contracts (including those for unprocessed wood) should confirm the legality of product ownership. For example, for unprocessed timber, acquiring the product through an auction verifies the name of the commodity exchange, the number and date of the auction certificate, species names, and their dimensional and quality characteristics. 3. Selective comparison of the cost per unit of product specified in the Timber Sales Contract with the cost in the TTN-wood should confirm the absence of discrepancies, thus confirming the legality of product ownership and the integrity of the transaction. 4. Filed verification at logging and loading sites involves controlling the loading at the logging site and/or shipment at the destination. This confirms that the timber originates from the locations declared in the documentation and is recommended by local assessment entities (LMAU, UFAU).	N/A
87	49. Legal requirements related to the trade and transport of products are complied with.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	49. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In view of the considerable risk associated with Indicator 4, particularly with regard to harvesting permits, and restrictions on forest management in forests contaminated with explosive objects, the risk of transportation, trade of forest products was assessed as non-negligible.	Do not buy	Recommended		Complete exclusion of timber sourced from forests contaminated with explosive objects is recommended.	In the case of cleaning the territory from explosive objects, and relevant surveys such territories may be assigned to source type 1. Government-Controlled Territory of Ukraine (excluding 2 and 3)
88	49. Legal requirements related to the trade and transport of products are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	49. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements related to the trade and transport of products.	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	In the event of the territory being liberated, it should be categorised as source type 3: "Forests contaminated with explosive objects." An assessment of the damage and a survey of explosive objects will be necessary.
89	50. Legal requirements related to applicable trade restrictions and sanctions are complied with.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	50. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof; 50. 2. Violations of identified laws are not efficiently followed up on by the relevant entities;	The analysis indicates the potential for trading products made from wood that is currently prohibited for export, as well as wood that could enter Ukraine from Russia and Belarus through third countries.	Document verification, Database verification, Field verification, Scientific testing	Recommended	TTN-wood, Certificate	1. To mitigate the risk of wood products originating from Russia and Belarus Verify the supply chain documents to establish the origin of the wood and ensure the legality of the documents. This includes checking that the business entities, loading and unloading locations, tree species, product dimensions, quality characteristics, and unit prices match the information in the shipping documents. Additionally, confirm the availability of TTN-wood and the Certificate of Origin in the LIAC electronic database (https://open.ukrforest.com/). 2. To mitigate the risk of exporting timber prohibited for export Conduct an expert testing to ensure that the goods intended for export comply with the accompanying documentation, are correctly classified under the UCGFEA, and are not subject to export bans.	N/A

	A	B	C	D	E	F	G	H	I	J	K
	Risk Indicator	Risk Level	Geopolitical Scale	Source Type	Risk Threshold	Description of Risk	Risk Mitigation Measures - Type of Verifier	Mitigation Requirement Level	Risk Mitigation Measures - Associated Documents	Risk Mitigation Measures	Other Relevant Information
1											
90	50. Legal requirements related to applicable trade restrictions and sanctions are complied with.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	50. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In light of non-negligible risks associated with Indicator 4 regarding illegal logging and restrictions on forest management in forests contaminated with explosive objects, the risk of transportation and trade of forest products is assessed as non-negligible, considering the need to comply with legal requirements related to applicable trade restrictions and sanctions.	Do not buy	Recommended		Complete exclusion of timber sourced from forests contaminated with explosive objects is recommended.	In the case of cleaning the territory from explosive objects, and relevant surveys such territories may be assigned to source type 1. Government-Controlled Territory of Ukraine (excluding 2 and 3)
91	50. Legal requirements related to applicable trade restrictions and sanctions are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	50. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements related to applicable trade restrictions and sanctions.	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	In the event of the territory being liberated, it should be categorised as source type 3: "Forests contaminated with explosive objects." An assessment of the damage and a survey of explosive objects will be necessary.
92	51. Legal requirements related to the classification of products are complied with.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	51. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;; 51. 2. Violations of identified laws are not efficiently followed up on by the relevant entities;; 51. 3. Violations of identified laws are not followed up by preventive actions taken by the relevant entities.	There are instances of non-compliance with legal requirements for product classification.	Document verification, Database verification, Field verification, Scientific testing	Recommended	TTN-wood	1. Verification of the correct Classification of Timber: 1.1. Field Verification: Selective control by representatives of the organisation or independent experts during the acceptance of timber products should confirm the accuracy of determining their quantitative and qualitative parameters. These parameters are subsequently entered into the electronic timber accounting (ETA) system. 2. Checking the Classification of Products According to the UCGFEA: 2.1 Verify the correspondence of the Ukrainian Classification of Goods for Foreign Economic Activity (UCGFEA) coding of the product with the information specified in other supporting documents, such as the certificate of origin and TTN-wood, included in the invoice. The following parameters are of primary importance: species and dimensions of raw wood and manufactured products. 2.2 Conduct an expert study to verify the correct classification of wood products according to the UCGFEA. Ensure that the quantity of raw materials listed in the invoices is sufficient to support production and that the product yield remains within the permissible limits for the specific type of product. 2.3 Review the Unified State Register of Court Decisions for any violations related to product classification according to the UCGFEA for the	N/A
93	51. Legal requirements related to the classification of products are complied with.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	51. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In light of the considerable risk associated with Indicator 4, regarding illegal logging, and restrictions on forest management in forests contaminated with explosive objects, the risk under the indicator is assessed as non-negligible.	Do not buy	Recommended		Complete exclusion of timber sourced from forests contaminated with explosive objects is recommended.	In the case of cleaning the territory from explosive objects, and relevant surveys such territories may be assigned to source type 1. Government-Controlled Territory of Ukraine (excluding 2 and 3)
94	51. Legal requirements related to the classification of products are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	51. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In the temporarily occupied territories of Ukraine, compliance with legal requirements related to the classification of products cannot be ensured.	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	In the event of the territory being liberated, it should be categorised as source type 3: "Forests contaminated with explosive objects." An assessment of the damage and a survey of explosive objects will be necessary.

	A	B	C	D	E	F	G	H	I	J	K
	Risk Indicator	Risk Level	Geopolitical Scale	Source Type	Risk Threshold	Description of Risk	Risk Mitigation Measures - Type of Verifier	Mitigation Requirement Level	Risk Mitigation Measures - Associated Documents	Risk Mitigation Measures	Other Relevant Information
1											
95	52. Legal requirements related to the export and/or import of products are complied with.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	52. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;; 52. 2. Violations of identified laws are not efficiently followed up on by the relevant entities;	Instances of non-compliance with timber export regulations in Ukraine have been noted, including cases of incorrect documentation, misdeclaration of size, quality, or UCGFEA codes, and the potential export of prohibited timber under the guise of permitted products.	Document verification, Scientific testing, Database verification	Recommended	TTN-wood, Timber Sale Contract, Logging Ticket, Certificate of timber origin, Forest Management Plan, EIA Report, Invoice	1. Verification of supply chain documents. 1.1. Verify the compliance of products with the UCGFEA coding with the information specified in the trade documents (invoice, packing list) both for export and import: verify the compliance of the name of business entities, places of loading and unloading; the name of the tree species; products by size and quality characteristics, with the information specified in the trade documents, the cost of a unit of production. 1.2. The Timber Sales Contract must state that the unprocessed wood was purchased at an auction, and the cost per unit of production must correspond to the value indicated in TTN-wood; 1.3. A positive EIA conclusion on the appointment of sanitary felling, legal grounds and signs of the need to appoint these felling, and the presence of the declared species in the logging areas in the logging ticket. Permissible standards of radiological contamination. Compliance of the harvesting site with the information specified in the logging ticket and other supporting documents. Compliance of the volume of goods with the volume of purchased raw materials required for its production. 2. Checking the availability of TTN-wood, logging tickets, and Certificate of Origin in the electronic database of the ETAS LIAC (https://open.ukrforest.com/) to confirm the legality of the documents. The supplier must be an officially registered economic entity in Ukraine - check the register (https://open.ukrforest.com/ukrforest/)	N/A
96	52. Legal requirements related to the export and/or import of products are complied with.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	52. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In light of the considerable risk associated with Indicator 4, regarding illegal logging, and restrictions on forest management in forests contaminated with explosive objects, the risk under the indicator is assessed as non-negligible.	Do not buy	Recommended		Complete exclusion of timber sourced from forests contaminated with explosive objects is recommended.	In the case of cleaning the territory from explosive objects, and relevant surveys such territories may be assigned to source type 1. Government-Controlled Territory of Ukraine (excluding 2 and 3)
97	52. Legal requirements related to the export and/or import of products are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	52. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In the temporarily occupied territories of Ukraine, compliance with legal requirements related to the export and/or import of products cannot be ensured.	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	In the event of the territory being liberated, it should be categorised as source type 3: "Forests contaminated with explosive objects." An assessment of the damage and a survey of explosive objects will be necessary.
98	53. Legal requirements relating to offshore trading and transfer pricing are complied with.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	53. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	According to the precautionary approach, the risk under the indicator is assessed as non-negligible.	Do not buy	Recommended		Complete exclusion of timber sourced from forests contaminated with explosive objects is recommended.	In the event of the territory being liberated, it should be categorised as source type 3: "Forests contaminated with explosive objects." An assessment of the damage and a survey of explosive objects will be necessary.
99	53. Legal requirements relating to offshore trading and transfer pricing are complied with.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	53. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	In the temporarily occupied territories of Ukraine, compliance with legal requirements relating to offshore trading and transfer pricing cannot be ensured.	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	In the event of the territory being liberated, it should be categorised as source type 3: "Forests contaminated with explosive objects." An assessment of the damage and a survey of explosive objects will be necessary.
100	55. There is no conversion from natural forest to agriculture since 31 December 2020.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	55. 1. Evidence indicates that conversion from natural forest to agriculture is occurring.	According to the precautionary approach, the risk of natural forest conversion to agricultural land use is assessed as non-negligible.	Document verification, Scientific testing	Recommended	Act for Right of Permanent use of Forest Land Plot, Forest Management Plan, Logging Ticket	1. Verification of documents (Acts for Permanent use of Forest Land Plot, Logging ticket), confirms that there is no change in the designated purpose of forest land and that reforestation is planned after clear-cutting. 2. Scientific research (analysis of remote sensing data) to confirm the absence of forest conversion into agricultural land.	N/A
101	55. There is no conversion from natural forest to agriculture since 31 December 2020.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	55. 1. Evidence indicates that conversion from natural forest to agriculture is occurring.	According to the precautionary approach, the risk of natural forest conversion to agricultural land use is assessed as non-negligible.	Do not buy	Recommended		Complete exclusion of timber sourced from forests contaminated with explosive objects is recommended.	In the case of cleaning the territory from explosive objects, and relevant surveys such territories may be assigned to source type 1. Government-Controlled Territory of Ukraine (excluding 2 and 3)
102	55. There is no conversion from natural forest to agriculture since 31 December 2020.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	55. 1. Evidence indicates that conversion from natural forest to agriculture is occurring.	In the temporarily occupied territories of Ukraine, compliance with the requirement to prevent the conversion of natural forest to agriculture since 31 December 2020 cannot be ensured.	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	In the event of the territory being liberated, it should be categorised as source type 3: "Forests contaminated with explosive objects." An assessment of the damage and a survey of explosive objects will be necessary.

	A	B	C	D	E	F	G	H	I	J	K
	Risk Indicator	Risk Level	Geopolitical Scale	Source Type	Risk Threshold	Description of Risk	Risk Mitigation Measures - Type of Verifier	Mitigation Requirement Level	Risk Mitigation Measures - Associated Documents	Risk Mitigation Measures	Other Relevant Information
1											
103	56. There is no conversion from natural forest to land uses other than agriculture since 31 December 2020.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	56. 1. The applicable legislation for the area under assessment covers laws that prevent conversion from natural forest to land uses other than agriculture to the extent of 0.02% gross annual loss of natural forest area, but the risk assessment for relevant indicators on legal compliance confirms a designation of 'non-negligible risk'; or, 56. 2. Any of the following are true: a) Conversion of natural forests to land uses other than agriculture since 31 December 2020 in the area under assessment is more than 0.02% gross annual loss of natural forest area; b) Evidence indicates that degradation of natural forests is occurring on a widespread or systematic basis. c) There are projects that allow for conversion of natural forest in areas containing environmental values, and evidence indicates that conversion is happening.	Current legislation in Ukraine transparently regulates potential cases of forest conversion to non-forest land use, but enforcement of this legislation is insufficiently effective.	Scientific testing	Recommended		Analysis of remote sensing data and other reliable sources to confirm that there is no conversion from natural forest to land uses other than agriculture since 31 December 2020.	Sources may include series of satellite images, research findings of environmental organisations, media reports
104	56. There is no conversion from natural forest to land uses other than agriculture since 31 December 2020.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	56. 1. The applicable legislation for the area under assessment covers laws that prevent conversion from natural forest to land uses other than agriculture to the extent of 0.02% gross annual loss of natural forest area, but the risk assessment for relevant indicators on legal compliance confirms a designation of 'non-negligible risk'; or	Due to ongoing hostilities, limited access, and contamination with explosive objects the risk of natural forest conversion is non-negligible.	Do not buy	Recommended		Complete exclusion of timber sourced from forests contaminated with explosive objects is recommended.	In the case of cleaning the territory from explosive objects, and relevant surveys such territories may be assigned to source type 1. Government-Controlled Territory of Ukraine (excluding 2 and 3)
105	56. There is no conversion from natural forest to land uses other than agriculture since 31 December 2020.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	56. 1. The applicable legislation for the area under assessment covers laws that prevent conversion from natural forest to land uses other than agriculture to the extent of 0.02% gross annual loss of natural forest area, but the risk assessment for relevant indicators on legal compliance confirms a designation of 'non-negligible risk'; or	In the temporarily occupied territories of Ukraine, compliance with the requirement to prevent the conversion of natural forests to non-agricultural land uses since 31 December 2020 cannot be ensured.	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	In the event of the territory being liberated, it should be categorised as source type 3: "Forests contaminated with explosive objects." An assessment of the damage and a survey of explosive objects will be necessary.
106	57. There is no degradation of natural forests since 31 December 2020.	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	57. 2. Any of the following are true: a) The degradation since 31 December 2020 in the area under assessment is more than 0.02% of the total natural forest area on average per year; b) Evidence indicates that forest degradation is occurring on a widespread or systematic basis.	In Ukraine, certain processes can be regarded as forest degradation.	Scientific testing	Recommended		Analysis of remote sensing data and other reliable sources to confirm that the forest user does not have any areas where forest degradation has occurred since 31 December 2020.	Sources may include the FSC tool after its validation, research findings of environmental organisations, media reports
107	57. There is no degradation of natural forests since 31 December 2020.	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	57. 1. The applicable legislation for the area under assessment covers laws that prevent total natural forest degradation to 0.02% of the total natural forest area, but the risk assessment for relevant indicators on legal compliance confirms a designation of 'non-negligible risk'; or	Due to ongoing hostilities, limited access, and contamination with explosive objects, national defence priority the risk of natural forests degradation is non-negligible.	Do not buy	Recommended		Complete exclusion of timber sourced from forests contaminated with explosive objects is recommended.	In the event of the territory being liberated, it should be categorised as source type 3: "Forests contaminated with explosive objects." An assessment of the damage and a survey of explosive objects will be necessary.
108	57. There is no degradation of natural forests since 31 December 2020.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	57. 1. The applicable legislation for the area under assessment covers laws that prevent total natural forest degradation to 0.02% of the total natural forest area, but the risk assessment for relevant indicators on legal compliance confirms a designation of 'non-negligible risk'; or	In the temporarily occupied territories of Ukraine, compliance with the requirement to prevent the degradation of natural forests cannot be ensured.	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	In the case of cleaning the territory from explosive objects, and relevant surveys such territories may be assigned to source type 1. Government-Controlled Territory of Ukraine (excluding 2 and 3)
109	58. Concentrations of biological diversity including endemic species, and rare, threatened, or endangered species that are significant at global, regional or national levels are identified and protected, maintained or enhanced (HCV1).	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	58. 1. HCV 1 is identified, or its occurrence is likely in the area under assessment and is threatened by management activities.	There is a threat of habitat loss for all HCV1, both within and outside the Nature Reserved Fund, and the current situation in the country (war) contributes to the prioritisation of national security and defence issues.	Scientific testing	Recommended		Specialised scientific research by qualified consultants who can identify the relevant HCVs and reliably confirm that they are not threatened by economic activity.	N/A

	A	B	C	D	E	F	G	H	I	J	K
	Risk Indicator	Risk Level	Geopolitical Scale	Source Type	Risk Threshold	Description of Risk	Risk Mitigation Measures - Type of Verifier	Mitigation Requirement Level	Risk Mitigation Measures - Associated Documents	Risk Mitigation Measures	Other Relevant Information
1											
110	58. Concentrations of biological diversity including endemic species, and rare, threatened, or endangered species that are significant at global, regional or national levels are identified and protected, maintained or enhanced (HCV1).	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	58. 1. HCV 1 is identified, or its occurrence is likely in the area under assessment and is threatened by management activities.	Hostilities and/or the prioritisation of territory for national security and defence pose substantial threats to High Conservation Value (HCV 1) areas likely to be present in the assessed area.	Do not buy	Recommended		Complete exclusion of timber sourced from forests contaminated with explosive objects is recommended.	In the case of cleaning the territory from explosive objects, and relevant surveys such territories may be assigned to source type 1. Government-Controlled Territory of Ukraine (excluding 2 and 3)
111	58. Concentrations of biological diversity including endemic species, and rare, threatened, or endangered species that are significant at global, regional or national levels are identified and protected, maintained or enhanced (HCV1).	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	58. 1. HCV 1 is identified, or its occurrence is likely in the area under assessment and is threatened by management activities.	In the temporarily occupied territories of Ukraine, it is impossible to guarantee the identification, protection, maintenance, or enhancement of HCV 1, which is likely present in the assessed area and threatened by hostilities and other activities.	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	In the event of the territory being liberated, it should be categorised as source type 3: "Forests contaminated with explosive objects." An assessment of the damage and a survey of explosive objects will be necessary.
112	60. Rare, threatened, or endangered ecosystems, habitats or refugia are identified and protected, maintained, or enhanced (HCV3).	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	60. 1. HCV 3 is identified, or its occurrence is likely in the area under assessment and is threatened by management activities.	There is a non-negligible risk to HCV 3 subcategories other than genetic reserves due to inadequate protection of old-growth, virgin and quasi-virgin forests, especially given the war's focus on national security and defence.	Scientific testing	Recommended		Specialised scientific research by qualified consultants who can identify the relevant HCVs and reliably confirm that they are not threatened by economic activity.	N/A
113	60. Rare, threatened, or endangered ecosystems, habitats or refugia are identified and protected, maintained, or enhanced (HCV3).	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	60. 1. HCV 3 is identified, or its occurrence is likely in the area under assessment and is threatened by management activities.	Hostilities and/or the prioritisation of territory for national security and defence pose substantial threats to High Conservation Value (HCV 3) areas likely to be present in the assessed area.	Do not buy	Recommended		Complete exclusion of timber sourced from forests contaminated with explosive objects is recommended.	In the case of cleaning the territory from explosive objects, and relevant surveys such territories may be assigned to source type 1. Government-Controlled Territory of Ukraine (excluding 2 and 3)
114	60. Rare, threatened, or endangered ecosystems, habitats or refugia are identified and protected, maintained, or enhanced (HCV3).	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	60. 1. HCV 3 is identified, or its occurrence is likely in the area under assessment and is threatened by management activities.	In the temporarily occupied territories of Ukraine, it is impossible to guarantee the identification, protection, maintenance, or enhancement of HCV 3, which is likely present in the assessed area and threatened by hostilities and other activities.	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	In the event of the territory being liberated, it should be categorised as source type 3: "Forests contaminated with explosive objects." An assessment of the damage and a survey of explosive objects will be necessary.
115	61. Basic ecosystem services in critical situations, including the protection of water catchments and control of erosion of vulnerable soils and slopes, are identified and protected (HCV4).	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	61. 1. HCV 4 is identified, or its occurrence is likely in the area under assessment and is threatened by management activities.	In mountainous forests with limited use, there is a threat of decreased quantity and deterioration of water quality, further exacerbated by the current war-related prioritisation of national security and defence issues.	Scientific testing	Recommended		Specialised scientific research by qualified consultants who can identify the relevant HCVs and reliably confirm that they are not threatened by economic activity.	N/A
116	61. Basic ecosystem services in critical situations, including the protection of water catchments and control of erosion of vulnerable soils and slopes, are identified and protected (HCV4).	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	61. 1. HCV 4 is identified, or its occurrence is likely in the area under assessment and is threatened by management activities.	Hostilities and/or the prioritisation of territory for national security and defence pose substantial threats to High Conservation Value (HCV 4) areas likely to be present in the assessed area.	Do not buy	Recommended		Complete exclusion of timber sourced from forests contaminated with explosive objects is recommended.	In the case of cleaning the territory from explosive objects, and relevant surveys such territories may be assigned to source type 1. Government-Controlled Territory of Ukraine (excluding 2 and 3)
117	61. Basic ecosystem services in critical situations, including the protection of water catchments and control of erosion of vulnerable soils and slopes, are identified and protected (HCV4).	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	61. 1. HCV 4 is identified, or its occurrence is likely in the area under assessment and is threatened by management activities.	In the temporarily occupied territories of Ukraine, it is impossible to guarantee the identification, protection, maintenance, or enhancement of HCV 4, which is likely present in the assessed area and threatened by hostilities and other activities.	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	In the event of the territory being liberated, it should be categorised as source type 3: "Forests contaminated with explosive objects." An assessment of the damage and a survey of explosive objects will be necessary.

	A	B	C	D	E	F	G	H	I	J	K
	Risk Indicator	Risk Level	Geopolitical Scale	Source Type	Risk Threshold	Description of Risk	Risk Mitigation Measures - Type of Verifier	Mitigation Requirement Level	Risk Mitigation Measures - Associated Documents	Risk Mitigation Measures	Other Relevant Information
1											
118	63. Sites, resources, habitats, and landscapes of global or national cultural, archaeological, or historical significance... of local communities or Indigenous Peoples are identified and protected (HCV6).	Non-negligible risk	Ukraine	1. Government-Controlled Territory of Ukraine (excluding 2 and 3), 2. Forests Contaminated with Radioactive Substances	63. 1. HCV 6 is identified, or its occurrence is likely in the area under assessment and is threatened by management activities.	There is a risk that HCV6 will not be identified and protection regimes will not be put in place in recreational, health, protection and exploitation forests, especially as national security and defence are prioritised due to the ongoing war.	Scientific testing	Recommended		Specialised scientific research by qualified consultants who can identify the relevant HCVs and reliably confirm that they are not threatened by economic activity.	N/A
119	63. Sites, resources, habitats, and landscapes of global or national cultural, archaeological, or historical significance... of local communities or Indigenous Peoples are identified and protected (HCV6).	Non-negligible risk	Ukraine	3. Forests Contaminated with Explosive Objects	63. 1. HCV 6 is identified, or its occurrence is likely in the area under assessment and is threatened by management activities.	Hostilities and/or the prioritisation of territory for national security and defence pose substantial threats to High Conservation Value (HCV 6) areas likely to be present in the assessed area.	Do not buy	Recommended		Complete exclusion of timber sourced from forests contaminated with explosive objects is recommended.	In the event of the territory being liberated, it should be categorised as source type 3: "Forests contaminated with explosive objects." An assessment of the damage and a survey of explosive objects will be necessary.
120	63. Sites, resources, habitats, and landscapes of global or national cultural, archaeological, or historical significance... of local communities or Indigenous Peoples are identified and protected (HCV6).	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	63. 1. HCV 6 is identified, or its occurrence is likely in the area under assessment and is threatened by management activities.	In the temporarily occupied territories of Ukraine, it is impossible to guarantee the identification, protection, maintenance, or enhancement of HCV 6, which is likely present in the assessed area and threatened by hostilities and other activities.	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	In the case of cleaning the territory from explosive objects, and relevant surveys such territories may be assigned to source type 1. Government-Controlled Territory of Ukraine (excluding 2 and 3)
121	64. There is no commercial use of GMO.	Non-negligible risk	Ukraine	4. Temporarily Occupied Territories	64. 1. GMO use is legal, according to applicable legislation of the area under assessment;; 64. 2. GMO use is illegal according to applicable legislation of the area under assessment, but any of the following are true: a) Evidence of the implementation of the ban does not exist; b) Evidence indicates a systematic violation of the ban; c) When laws are violated, violations are not efficiently followed up on by relevant entities, d) When laws are violated, identified root causes are not addressed through the implementation of preventive actions by relevant entities.	In the temporarily occupied territories of Ukraine, it is impossible to guarantee compliance with legal requirements prohibiting the commercial use of GMOs.	Do not buy	Recommended		Complete exclusion of suppliers located in the temporarily occupied territories	In the event of the territory being liberated, it should be categorised as source type 3: "Forests contaminated with explosive objects." An assessment of the damage and a survey of explosive objects will be necessary.

Short reference name	Full title (English)	Full title (original language)	Date document is required from (dd/mm/year)	Date since when no longer valid (dd/mm/year)	Applicable to	Holder of document	Document issued by	Signature required by
Extract from the State Register of Property Rights	Extract from the State Register of Property Rights to Real Estate	Витяг з Державного реєстру речових прав на нерухоме майно	N/A	N/A	All landowners and land users. Effective after 2013.	Forestry enterprises	State Cadastral Registrar, Ministry of Justice, Centre for Administrative Services	The document contains a QR code that functions as a digital signature.
Forest Management Plan	Forest Management and Development Plan	Проект організації та розвитку лісового господарства	N/A	N/A	All forestry enterprises are required to possess this document.	Forestry enterprises	Ukrderzhlisproekt	Head of the forestry management planning unit
Logging Ticket	Forest Logging ticket	Лісорубний квиток	N/A	N/A	A logging ticket is issued to all forest users and forest owners who conduct felling activities. Until mid 2023, logging tickets were issued in paper form; thereafter, they are issued in electronic form.	Forestry enterprises	The State Forest Resources Agency	Authorised official
Certificate of timber origin	Certificate of Origin for Timber and Derived Sawn Timber Products	Сертифікат походження лісоматеріалів і вироблених з них пиломатеріалів	N/A	N/A	The certificate is issued to exporters for each batch of timber and timber products, covered by a single shipping document, signed by a qualified electronic signature of an authorised official. The certificate is valid for 60 days from the date of issuance and is subject to cancellation upon expiration. As of 2023, electronic certificates have been introduced.	Exporting company	The territorial body of the State Forest Resources Agency, the executive authority on forestry of the Autonomous Republic of Crimea	Electronic signature of the responsible person of the territorial body of the State Forest Resources Agency, executive authority on forestry of the Autonomous Republic of Crimea
Radiological Certificate	Certificate of Radioactive Substance Content in Products	Сертифікат на вміст радіоактивних речовин у продукції	N/A	N/A	The certificate is issued for a batch of wood products to verify that the wood complies with sanitary standards regarding radioactive substances.	Forest users and exporters	Certified radiological laboratory	The head of the company and the person who conducted the test.
Timber Sale Contract	Contract for the Sale of Unprocessed Timber	Договір купівлі-продажу необробленої деревини	N/A	N/A	This applies to the sale of unprocessed timber by forest users to buyers through electronic auctions.	Parties of the Contract	Parties of the Contract	Parties of the Contract
Certificate of no payment arrears	Certificate of Absence of Payment Arrears	Довідка про відсутність заборгованості з платежів	N/A	N/A	Issued to a business entity by the State Tax Service upon request in electronic or paper form.	Business entity (forestry or wood processing enterprise)	The State Tax Service	Authorised official: in the electronic version, a QR code; in the paper version, a signature and seal.
Approval of the Land Allotment Project	Approval of the Land Plot Allotment Project	Погодження проекту відведення земельної ділянки	N/A	N/A	Permanent forest users and land owners	Permanent forest users	Bodies of the State Geocadastr, architecture and urban planning departments, (other bodies if there are grounds - State Forest Resources Agency, permanent forest user, water management, archaeological heritage)	Authorised representative of the issuing authority
Temporary Forest Use Agreement	A Long-Term Temporary Forest Use Agreement with a Permanent Forest User	Договір довгострокового тимчасового користування лісами з постійним лісокористувачем	N/A	N/A	Permanent and temporary forest users	Permanent and temporary forest users	Permanent forest user and tenant	Parties to the agreement
Logging Map	Technological Process Map for Logging Site Development	Карта технологічного процесу розроблення лісооси	N/A	N/A	Permanent forest users/operators - logging crews	Permanent forest user	Permanent forest user	Forestry
Environmental Inspection Act	Act of State Regulatory Authorities for the Inspection of Compliance with Environmental Legislation	Акт державних контролюючих органів з перевірки дотримання природоохоронного законодавства	N/A	N/A	Permanent forest users	Permanent forest user	Supervisory authority	Authorised representative of the supervisory authority
TTN-wood	Waybill (TTN- wood)	Товаро-транспортна накладна (TTN-ліс)	N/A	N/A	The permanent forest user, the transport driver, and the recipient of the timber products. There are three types of documents: TTN-wood for road transport, railway consignment note for rail transport, and bill of lading for maritime transport.	The first copy of the TTN-wood remains with the forest user, the second is handed by the driver to the consignee, and the third copy is given to the carrier.	Person responsible for keeping electronic timber records	The TTN-wood is issued in three copies, signed by the sender, the driver who accepted the cargo for transport, and the consignee.

Short reference name	Key considerations when checking the document	Purpose and content of document	Limitations and weakness when using the document as evidence in due diligence implementation
Extract from the State Register of Property Rights	Attention should be paid to the compliance of the legal name of the company with the name in the document	Confirms the state registration of property rights to the relevant land plot	No public access to the register.
Forest Management Plan	Attention should be paid to the validity (expiry date) of the document and the presence of approval or endorsement by authorised bodies. The boundaries and location of the enterprise's territory should be verified, as well as the affiliation of forest areas to zones of radioactive contamination. Key information includes the location of the forest, the number of forest compartments and subcompartments, the area of the forest plot, and the distribution by forest categories. Planned forestry activities and the fund for final logging should also be noted. It is important to ensure the balance of territories, the non-conversion of territories to other land uses, and the planning of reforestation on harvested areas.	This is the primary document that outlines planned forestry activities for specific areas over a defined period (10 or 20 years). The document includes an explanatory note, forest inventory descriptions, data on the allowable cut for final logging, logging plans, reforestation, afforestation, planned cartographic materials in both paper and digital formats, forms of the state forest cadastre, materials on the division of forests into categories and the identification of particularly protected areas, conclusions on virgin forests, quasi-virgin forests, and natural forests, zoological and botanical studies, minutes of forest management meetings, tables summarising suggestions and comments, as well as justifications for the allowable cuts.	The document is not publicly accessible.
Logging Ticket	The validity of a logging ticket can be verified via the electronic register at https://lk.ukrfor.est.com/for-est-tickets/index . Attention should be drawn to the start date of logging, compliance with the legal name of the forest user/forest owner, its forestry district name (structural unit), type of logging, economic section (species), forest plot number, area, and forest category.	It is the only permit that certifies the legality of tree logging. It contains the name of the forest user/forest owner, structural unit, type of logging, area, timber stocks allowed for harvesting, economic section, forest plot number, forest category, timber harvesting and removal deadline, and it contains the payable rent for special use of forest resources. A logging ticket is issued exclusively for one site where timber shall be harvested.	N/A
Certificate of timber origin	The validity can be verified via the electronic register at https://crt.ukrforest.com/ . Attention should be drawn to compliance with the legal name of the exporter and forest user, the numbers on shipping documents, and the volume of the product.	A Certificate of Timber Origin is an official document that confirms the legality and origin of timber (wood) and the products manufactured from it (e.g., sawn timber) planned for export. The list of relevant products under the Ukrainian Classification of Goods for Foreign Economic Activity (UKTZED) includes 4401100000, 4401210000, 4401220000, 4403, 4404, 4406, 4407 and is currently under government consideration of being expanded. It provides information on the source of timber harvesting and the products manufactured. The certificate includes the name of the forestry enterprise, the number of the waybill (TTN-wood), a list of timber products with species, names of assortments, dimensions, volume, and product code according to the Ukrainian Classification of Goods for Foreign Economic Activity (UCGFEA).	The document is not publicly accessible.
Radiological Certificate	It is necessary to verify the consistency of the forest user's legal name and the document's validity, ensure the accuracy of the product name, and confirm that the contamination level is below the maximum permissible limit.	The Radiological Certificate is the sole document permitting the processing and sale of products produced or harvested in forest zones contaminated by radioactive substances. The certificate specifies the location of the production batch or timber harvesting, the radionuclide content (within permissible limits), the responsible producer or harvester, and the individual conducting the inspection.	The document is not publicly accessible. Requires additional financial costs to obtain.
Timber Sale Contract	It must include the auction certificate number and date, the name of the commodity exchange, the legal names of the contracting parties, the volume of the products, the type, quality categories, and the transaction amount.	The document confirms the sale/purchase of unprocessed timber through an auction. It contains the auction certificate, its' number and date, the name of the commodity exchange, the legal details of the contracting parties, the volume of the products, the type, quality categories, and the transaction amount. Participants in the exchange trading undergo checks to ensure that there are no open corruption-related criminal cases or sanctions against them to gain admission to the auction.	The document is not publicly accessible.
Certificate of no payment arrears	The EDRPOU/RNOKPP code on the certificate must match the organisation's code.	The document confirms the absence of payment arrears, as monitored by regulatory authorities at the time of application. The document is valid for 10 days. If there are any outstanding debts, the certificate is not issued.	The document is not publicly accessible. Valid for a short time
Approval of the Land Allotment Project	An explanatory note and a list of restrictions to verify compliance with the restrictions specified during construction	The Approval of the Land Allotment Project is a land management document developed during the initial registration of ownership or use (lease) rights to the land, or when changing the land's designated purpose, among other cases. It is based on the applicant's request and permission from the relevant local government authority to develop the allotment project.	The document is not publicly accessible.
Temporary Forest Use Agreement	Alignment of the purpose of the temporary land use with the actual activities should be ensured.	The agreement stipulates the inclusion of information regarding the permanent and the temporary forest user, as well as the results of approval by the relevant executive authorities. Furthermore, it must specify the following: the purpose of long-term temporary use of the forest plot; the duration of the agreement; and a detailed list of works and planned activities, including descriptions of objects, temporary buildings, and structures. Additionally, it should outline obligations and measures related to forest protection, conservation, soil fertility maintenance, and other relevant environmental considerations.	The document is not publicly accessible.
Logging Map	Compliance between planned and implemented activities should be checked.	The main document for the allocation of cutting area, prepared before the commencement of logging activities, defines the established technology for developing the area and outlines the logging, environmental, and organisational requirements for safely performing technological operations.	The document is not publicly accessible.
Environmental Inspection Act	Attention should be paid to checking compliance with the legal framework for forest management.	It is drawn up by the supervisory authority following an inspection of compliance with environmental legislation.	Access to the document is restricted during martial law
TTN-wood	The validity of the document can be checked at the electronic register https://open.ukrforest.com/ . Attention should be paid to the consistency of the legal names of the business entities (parties), type of felling, logging location, qualitative and quantitative characteristics of assortments, species, and the alignment of the unit price of the product with the average auction prices.	The TTN-wood is an integral part of the electronic timber accounting system. Based on this document, generated in the handheld portable computer (HPC), timber is transported from the logging sites to the forest user's storage facilities (Franko-trell, Franko-intermediate, processing workshops, and other units) and from there to the buyer premises or directly from the logging site to the buyer using either owned or hired transport. The TTN-wood contains information recorded in the timber accounting system during the acceptance of timber from harvesting (such as the compartment number, subcompartment, plot where the timber was logged, and the logging ticket number). The TTN timber is automatically filled in, with a breakdown by diameter group and a calculation of the volume of timber released. Photo documentation of the loaded timber is provided.	There are instances where some information is missing (such as the type of logging or the location of the logging site), and the coordinates of the logging sites are absent. Terminological abbreviations are present. Photo documentation is stored for only 10 days from the date the document is issued. There are recorded interventions in the operation of the electronic timber accounting system (ETAS), which can lead to changes in the information. There have also been cases of a lack of access to the electronic TTN-wood database.

Short reference name	Full title (English)	Full title (original language)	Date document is required from (dd/mm/year)	Date since when no longer valid (dd/mm/year)	Applicable to	Holder of document	Document issued by	Signature required by
EIA Report	Environmental Impact Assessment Report	Звіт з Оцінки впливу на довкілля	N/A	N/A	Permanent forest users, forest owners, nature reserve institutions, individual entrepreneurs, and legal entities, regardless of organisational and legal form or ownership type, who are engaged in timber harvesting in the forests of Ukraine.	Permanent forest users, forest owners, nature reserve institutions, individual entrepreneurs, and legal entities, regardless of organisational and legal form or ownership type, who are engaged in	The Ministry of Environmental Protection and Natural Resources (on logging), Regional State Administrations (on the creation of new forests over 20 hectares).	Authorised person
PPM Report	Post-Project Monitoring Report	Звіт з післяпроектного моніторингу	N/A	N/A	Refers to an entity's compliance with the recommendations set out in the EIA report.	Business entity	A business entity creates a document and it is subject to review by an authorised body.	Authorised person
Safety Registration Log	Workplace Safety Instruction Registration Log	Журнал реєстрації інструктажів з питань охорони праці на робочому місці	N/A	N/A	The Safety Registration Log at the workplace pertains to the record of safety and occupational health instructions provided to employees of an enterprise. This log is a mandatory document in enterprises.	Business entity	Business entity	Responsible person
Permit for High-Risk Work	Permit for Performing High-Risk Work and Operating High-Risk Machines, Mechanisms, and Equipment	Дозвіл на виконання робіт підвищеної небезпеки та на експлуатацію (застосування) машин, механізмів, устаткування підвищеної небезпеки	N/A	N/A	Permit for High-Risk Work is an official document issued to an enterprise or an individual.	Business Entity	Territorial body of the State Labour Service	Authorised person
Pesticide Log	Pesticide Inventory and Usage Log	Журнал обліку надходження-витрат пестицидів	N/A	N/A	The document regulates the inventory and usage tracking of pesticides and agrochemicals by enterprises.	Business Entity	Business Entity	Head of a structural unit, occupational safety engineer and chief accountant.
Personal Protective Equipment Recording Card	Personal record card for overalls, footwear and personal protective equipment (PPE)	Особиста картка обліку спецодягу, спецвзуття та засобів індивідуального захисту (ЗІЗ)	N/A	N/A	The document is used to record the issuance, use, and return of personal protective equipment (PPE), workwear, and safety footwear by employees working in harmful, hazardous, polluted, or adverse temperature conditions.	Business Entity	Business Entity	Head of a structural unit, occupational safety engineer and chief accountant.
Act for Right of Permanent use of Forest Land Plot	State Act for right of permanent use of forest land plot	Державний акт на право постійного користування земельними лісовими ділянками	N/A	N/A	All forestry enterprises managing forests must possess documents confirming ownership or use rights. The State Act for the right of permanent land use exists in three versions: dated 13.03.1992, 02.04.2002, and 16.10.2008, all of which remain valid. Additionally, an extract from the State Register of Real Property Rights is also considered valid.	Forestry enterprises	Local self-government bodies/local state administrations or land resources authorities	Land surveyor, or head of the local administration and head of the land resources department
Information certificate # 1	Information certificate # 1	Інформаційна довідка № 1	N/A	N/A	The document confirms the location of the business entity in accordance with the state register of the List of territories where hostilities are being conducted or temporarily occupied	Business Entity	Public authorities whose representatives have been authorised in the information system	Authorised person
Strategic Environmental Assessment Report	Report on the Strategic Environmental Assessment	Звіт про Стратегічну екологічну оцінку	N/A	N/A	A strategic environmental assessment allows us to control the environmental aspects of projects, including those related to development and infrastructure. The reports are stored in the Unified Register of Strategic Environmental Assessment.	Ministry of Environmental Protection and Natural Resources of Ukraine	Ministry of Environmental Protection and Natural Resources of Ukraine	Authorised person
Invoice	Invoice	Рахунок-фактура	N/A	N/A	An invoice is an official financial and settlement document used to document sales transactions in international trade. It is used for export clearance, financial accounting and customs procedures.	The primary owner is the exporter (seller), but the document may be transferred to the buyer, customs authorities, banks, insurance companies or other parties to the transaction as part of the fulfilment of contractual obligations.	The invoice is drawn up and issued by the exporter (seller), who generates it on the basis of the terms of the sales contract.	authorised person

Short reference name	Key considerations when checking the document	Purpose and content of document	Limitations and weakness when using the document as evidence in due diligence implementation
EIA Report	The EIA Report Conclusion must contain a positive statement regarding the proposed measures and recommendations for compliance with legislation. The EIA Conclusion should include a comprehensive and complete procedure, timelines, and requirements for implementing post-project monitoring (PPM).	The Environmental Impact Assessment (EIA), according to the European approach, is a procedure through which the environmental impact of planned activities is considered by the competent authority when making a decision on the approval of such activities. In forestry, the EIA procedure applies to clear and gradual final logging over 1 hectare; clear sanitary logging over 1 hectare; all clear sanitary loggings within the territories and objects of the nature reserve fund (NRF); and the creation of new forests on areas exceeding 20 hectares.	The document is not publicly available for the period of martial law,
PPM Report	Compliance with the recommendations of the EIA report and their compliance with the law.	The Post-Project Monitoring (PPM) Report is a document in which the business entity provides information on the PPM in accordance with the environmental conditions for conducting PPM, as specified in the EIA conclusion, and achieves the goal of PPM – identifying any discrepancies or deviations in the predicted impact levels and the effectiveness of measures to prevent and reduce environmental pollution. The PPM Report includes the results obtained from the PPM, their evaluation, a conclusion, and, if necessary, any additional measures. The report is kept for 3 years after completion.	The document is not publicly accessible.
Safety Registration Log	It is important to verify the presence of the document, the correctness of its completion, the accuracy of the names, and the inclusion of entries about the instructions and dates, paying attention to the precision and completeness of the information.	The Safety Registration Log shall contain records of employees who have participated in initial, periodic, unscheduled, and targeted instructions, as well as their clearance to work, which is confirmed by the personal signature of the employee and the instructor, along with the date.	The document is not publicly accessible.
Permit for High-Risk Work	The document must be valid and contain the legal name of the business entity.	The permit is issued to the employer for high-risk work specified in Group A of the list of high-risk work types and has a fixed validity period.	The document is not publicly accessible.
Pesticide Log	Check for the presence of the document, the records of relevant pesticide or agrochemical names used at the enterprise, and the regularity of the entries.	Enterprises, institutions, and organisations shall maintain records of the availability and use of pesticides and agrochemicals in income-expenditure books or logs. These documents contain the following data: the name of the pesticide or agrochemical, the dates of receipt, usage, or sale, the name of the document through which the receipt, usage, or sale is conducted, the weight of the available pesticides or agrochemicals in kilograms or tonnes, as well as the remaining balance after use or sale.	The document is not publicly accessible.
Personal Protective Equipment Recording Card	Availability of the card, records of issued workwear, personal protective equipment (PPE), compliance with identified harmful and hazardous working conditions, and the alignment of the issue date with the period of use.	This document is used by the enterprise to track the issuance, use, and return of personal protective equipment, workwear, and safety footwear by each employee working in harmful and hazardous conditions, as well as for work involving pollution or carried out in adverse temperature conditions.	The document is not publicly accessible; The document is only available at enterprises with employees, and is not applicable to private entrepreneurs.
Act for Right of Permanent use of Forest Land Plot	Availability of data in the State Land Cadastre regarding the formation of the land plot, including the assignment of a cadastral number.	It certifies the right to use forest land (issued in paper form until 2013). No longer issued after 2013 due to the implementation of an electronic register of property rights.	The document is not publicly accessible, but its copy can be requested from the forest user/forest owner.
Information certificate # 1	The certificate must be valid, include the legal name of the business entity, and confirm that the entity is not located in temporarily occupied territories or areas of active hostilities.	The purpose of this document is to confirm the location of a legal entity or individual entrepreneur for foreign economic activity, reflecting the territorial status based on the list of areas affected by military operations or temporary occupation by Russia.	N/A
Strategic Environmental Assessment Report	It is important to check the availability of the document and its structure: whether it contains an assessment of the impact on soil, water, biodiversity and public health, available measures to minimise possible harm, as well as whether monitoring is provided.	The Strategic Environmental Assessment Report contains an analysis of the impact of the state planning document on the environment and public health, including environmental objectives, alternatives, mitigation measures, consultation results and monitoring proposals. Its purpose is to ensure environmental sustainability in the implementation of strategic decisions.	N/A
Invoice	Checking the correctness of the parties' details, compliance with the description of the goods (name, quantity, weight, dimensions, material, etc.). Terms of delivery under INCOTERMS. No corrections or discrepancies between the invoice and other documents (contract, packing list, certificates of origin).	An invoice serves as official proof of a transaction between a seller and a buyer, confirming all agreed terms and conditions, and is used for customs declarations and financial transactions between the parties. In addition, the invoice helps to monitor compliance with the terms of the supply contract, ensuring the accuracy and transparency of the transaction. The document contains all the key data required to identify the goods, terms of supply and financial transactions. It contains the details of the parties (seller and buyer), a detailed description of the goods (name, quantity, weight, unit price), and the total transaction amount. It contains delivery terms and information on transport (vehicle number, port of departure or arrival).	The information in the invoice may be one-sided, as it is filled in exclusively by the seller. It does not always confirm the legitimacy of the origin of the goods (for example, it is necessary to have additional certificates of origin or permits for logging). In some cases, it may not contain all the information