

[Ukraine, 2024]

MSG review of the outcomes and impact of the EITI

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Introduction

Regular disclosure of extractive industry data is of little practical use without public awareness, understanding of what the figures mean, and public debate about how resource revenues can be used effectively. The EITI Requirements related to outcomes and impact seek to ensure that stakeholders are engaged in dialogue about natural resource revenue management. EITI disclosures lead to the fulfilment of the EITI Principles by contributing to wider public debate. It is also vital that lessons learnt during implementation are acted upon, that recommendations from EITI implementations are considered and acted on where appropriate and that EITI implementation is on a stable, sustainable footing.

The multi-stakeholder group may use this template to monitor the outcomes and impact of EITI implementation. Where information is already available elsewhere, it is sufficient to include a link to other publicly available documentation. The scope of this template reflects EITI Requirement 1.5 on work plan and Requirements 7.1 to 7.4 on outcomes and impact.

The MSG is required to review the outcomes and impact of EITI implementation annually (Requirement 7.4). The MSG is encouraged to update this document annually to monitor progress, keep track of efforts to improve data accessibility and inform work planning.

To inform Validation, the MSG is required to submit the completed form to the International Secretariat Validation team by the Validation commencement date. The period captured in this review may be the period since the previous Validation or the previous calendar/fiscal year. The MSG should clearly indicate the period covered by its review.

The MSG's annual review of the outcomes and impact of EITI implementation should be publicly available, and stakeholders beyond MSG members should have an opportunity to provide feedback on the EITI process (Requirement 7.4).

Part I: Relevance of EITI implementation

Work plan (Requirement 1.5)

The objective of this [requirement](#) is to ensure that the annual planning for EITI implementation supports implementation of national priorities for the extractive industries while laying out realistic activities that are the outcome of consultations with the broader government, industry and civil society constituencies. The annual EITI work plan should be a key accountability document for the MSG vis-à-vis broader constituencies and the public.

MSG's self-assessment: **Fully met**

Justification: The UA Work Plan reflects national priorities and includes other that are of special interest to the public. Its goals build logically on each other, and it was decided based on consultations.

1. Basic information about the current EITI work plan.

Period covered by the current EITI work plan	2023-2024
Information on how the public can access the work plan.	Documents of EITI implementation in Ukraine are published on the UA EITI website – link .
Process for producing the current EITI work plan	<p><i>Based on the priorities in the current year, the UA EITI Secretariat drafts a work plan for the next reporting year. New activities consider the recommendations of the Independent Administrator and reflect the current debates and priorities in the Ukraine extractive sector.</i></p> <p>At the end of each reporting year the UA EITI Secretariat drafts Annual Progress Report regarding the progress on the activities included in the UA EITI Work Plan. These annual reports are being reviewed, discussed, and approved by the MSG members.</p> <p>Based on the Annual Progress Reports, ongoing discussion on priorities in the current year and issues that are important to the civil society (e.g. availability of data on the EITI Portal) the UA EITI Secretariat drafts a work plan for the next reporting year.</p> <p>New activities also take into account the recommendations of the Independent Administrator and reflect the current priorities of the extractive sector.</p> <p>Due to the full-scale war on the territory of Ukraine, the EITI Work Plans evolved in line with national priorities and the changing strategic priorities due to the Russian invasion, for example:</p> <p>The 2022 Work Plan included a task to apply to the EITI Board with a request for adapted implementation for 2023 - 2024. The EITI Board accepted the Ukrainian EITI multi-stakeholder group's request for adapted implementation with respect to the coverage of extractive industries in certain territories occupied by Russia.</p> <p>Despite the possibility of not preparing the EITI Report during the war, MSG insisted on keeping the preparation of the EITI Report for 2021 in the EITI 2022 Work Plan. It is also necessary to consider the reduction of state budget expenditures for a significant number of state programs (including the preparation of the EITI Report) during 2022 and restricted access to data and reporting companies due to the war. In this regard, the UA EITI Report 2021 was still prepared by an independent administrator, but without reconciliation.</p> <p>The 2023 draft Work Plan was presented for discussion to the EITI MSG members at the meeting on February 22, 2023.</p>

Considering the challenging conditions in which Ukraine operated and fulfilled its obligations, the EITI Work Plan for 2023 was developed considering possible political, economic and military factors that could significantly affect the implementation process. Despite all the constraints, most of the activities envisaged by the Work Plan have been implemented.

Due to the risk of possible missile attacks, it was decided to hold all public events online format.

Due to the obstacles to holding physical events, significant attention was paid to improving the functionality of the EITI Portal.

The UA EITI Secretariat consolidates the recommendation *and MSG approved 2023 Work Plan. The [Minutes](#) of the EITI MSG meeting. Subsequently, the work plan was published on the UA EITI website (date of publication March 16, 2023) - [link](#).*

More detailed information of the impact of the Russian aggression on the EITI Process is disclosed in the UA EITI 2022 Annual Progress Report

EITI Work Plan 2024 was adopted at the meeting of the EITI MSG on 26.03.2024 ([minutes](#) of the meeting). Current EITI Work Plan 2024 includes Adapting the EITI Report of Ukraine to the requirements of the EITI Standard 2023, a deeper dive into integration of the EITI into government systems (for example in Anticorruption Government strategy, amendments to the EITI Law and CMU resolutions on reporting forms), Outreach in the regions, definition of information on which types of minerals are the sources of production of critical raw materials that should be included in the context part of future EITI reports, etc.

EITI Work plan 2024 – 2025

The Ukrainian EITI Secretariat is also currently working on the development of a medium-term Work Plan.

In light of the situation in which Ukraine finds itself today, the UA EITI Secretariat believes that implementation of the two-year Work Plan will ensure the EITI MSG's ability to improve performance in fulfilling its tasks.

This approach was formed due to the significant negative impact of Russian terror:

- the energy system, which directly affects the proper functioning of people. The actual damage to Ukraine's energy system is very significant, and as a result, there are problems with electricity supply all over Ukraine.

	<ul style="list-style-type: none"> security measures. Systematic and regular air alerts require people to seek protection in bomb shelters or subways in the first place. Since the duration of the alarms also varies, this prevents the full and proper performance of tasks. <p>Therefore, to ensure the most effective way to fulfill the defined tasks within the framework of the new EITI Work Plan for 2024-2025, which will be developed, is justified.</p> <p>The new 2024-2025 work plan will include all unfulfilled tasks in 2023, and the tasks defined in the new 2024 work plan will be revised. This plan will also be supplemented with new tasks that will be formed based on recommendations received under the World Bank project.</p> <p>As soon as the new Work Plan for 2024-2025 is finalized, it will be discussed at the meeting of the EITI MSG and will be publicly available.</p>
MSG approval of the work plan	<p><i>EITI Work Plan 2023 – minutes dated 22.02.2023</i></p> <p><i>EITI Work Plan 2024 – minutes dated 26.03.2024</i></p>

2. Explain how the work plan's objectives reflect national priorities for the extractive industry. Provide links to supporting documentation, such as studies or national development plans, if available.

Ukraine National Priorities were reflected in the Work Plan 2023 activities. They were discussed among MSG members during the meetings, as a result of which the draft of the Work Plan 2023 was developed.

Due to the war on the territory of Ukraine, the 2023 and 2024 Work Plan did not set overly ambitious goals but focused more on improving existing processes and solving current problems. The main objective was to prevent the results already achieved in previous years from being diminished.

National Priorities of Ukraine cover several objectives such as:

1. Integration EITI into government systems. The EITI is part of the government's national reform plans. The Work plan 2023 mandates the implementation of the EITI in key initiatives and documents such as the Open Government Partnership, the Government's Anti-Corruption Strategy, the Action Plan for the Implementation of the Association Agreement with the EU, etc. It also demands greater responsibility from all stakeholders, particularly the government, for the sustainable implementation of the EITI.

The [OGP Action Plan](#) envisages a number of important steps aimed at the full implementation of the electronic system of data collection and analysis for the preparation of the national EITI report, and the establishment of the National EITI Secretariat. It's also including measures that will create conditions for transferring the process of reporting by information disclosure entities, data analysis and preparation of the national EITI report exclusively using the EITI Portal.

On January 15, 2022, the Law of Ukraine “On Amendments to Certain legislative acts of Ukraine on ensuring transparency in the extractive [No. 1974-IX dated 16.12.2021](#), which amended the provisions of the EITI Law on EITI (No. 2545-VIII) in order to improve certain gaps to improve compliance with the requirements of the 2019 EITI Standard.

2. Integrating EITI into government systems for mainstreaming and strengthening the data transparency

This objective envisages creating conditions for the legislative and regulatory framework harmonized with the EITI, the basis for greater transparency in the sector. A separate aspect of this goal is to improve the system of automated collection and processing of EITI Report data through the Electronic System of Reporting Submission and Analysis - EITI Platform. This, in its turn, will in the future ensure significant automation of processes, reduce budget expenditures for the services of the Independent Administrator and ensure full openness and accessibility of data.

In 2023, the EITI Portal development team implemented new functionality and improved the existing one to adapt the EITI Portal to the updated EITI Standard Requirements and peculiarities of work in wartime. The results of the work were presented at the [Strategic Session](#) on the EITI Portal Development held in January 2024.

The main improvements that were made to improve the Portal in 2023 were

- Improvement of viewing of reports and documents in terms of versioning of special permits.
- improvement of reporting administration:
 - automatic notifications when signing reporting forms.
 - functionality of correspondence in the Portal's account of the reporting administrator.
 - a feedback form.
- categorization of companies by industry and creation of a list of material companies.
- automatic generation of drafts of consolidated reporting forms based on the establishment of mother-daughter relationships between business entities.
- improving existing and developing new dashboards for the public part of the EITI Portal.
- designing database models and interfaces for interaction and integration with other information systems.

3. Other activities within the framework of EITI implementation in Ukraine

The goal is aimed at proper preparation and presentation of the EITI implementation results in the form of the Progress Report, development of the work plan for the next periods, and increase of the state support.

The Ministry of Energy of Ukraine, together with the EITI MSG members, has developed amendments to the Regulations on the MSG for Implementation of the Extractive Industries Transparency Initiative (hereinafter - the Regulations), approved by the Order of the Ministry of Energy No. 580 dated 08.09.2020, to bring it in line with the Law of Ukraine No. 1974-IX dated 16.12.2021 “On Amendments to Certain Legislative Acts of Ukraine on Ensuring Transparency in Extractive Industries”. According to the new

Regulation, the number of representatives of the EITI Multi-Stakeholder Group was expanded to 15 people. ([link](#) to the Regulation).

4. Outreach work in the regions to strengthen partnership between the government and local communities

The objective is to establish a better cooperation between the government, local governments, companies and local communities and to ensure the involvement of representatives of extractive companies operating in the respective territory.

An important step in the implementation of the EITI Standard and Principles in Ukraine is the formation of a platform for cooperation at the regional level. Ensuring transparency in the extractive industries at the regional level has a significant impact. Firstly, it creates conditions for an effective dialog between all stakeholders, such as government, business and the public. Secondly, implementation of the EITI at the local level contributes to ensuring a high level of democracy and civic participation, enabling local communities to influence the extraction processes on their territory. This is important to ensure a balance between economic interests and environmental issues. Thirdly, there are many issues that can be solved more easily and efficiently at the local level, which could potentially be the responsibility of the regional EITI MSG.

According to the Action Plan for the implementation of the Open Government Partnership Initiative in 2021-2022, Poltava, Lviv, Kharkiv, Sumy, Ivano-Frankivsk, Chernihiv Regional State Administrations and the Ministry of Energy are responsible for the implementation of Step 5 of the task "Introduction of an electronic system for submission and analysis of EITI reporting" to engage representatives of extractive companies operating in the respective territory, as well as civil society institutions in the EITI implementation at the regional level.

The pilot regional EITI MSG was established in Lviv oblast in 2022, but the war forced to pause its further activities. As a result, the work on the Regulation on the Regional Multi-Stakeholder Group for Implementation of the Extractive Industries Transparency Initiative in Lviv Oblast was suspended.

In 2023, work continued on the establishment of regional EITI MSGs, but the vector of movement was changed to raise awareness of citizens and the public in the regions, namely in terms of the use of open data at the regional level and practical application of the EITI Portal analytical system and establishing communication between local governments, business and the public.

5. Effective implementation of the communication strategy

Engaging in a broad public debate on the EITI implementation process, raising awareness of all possible stakeholders and disseminating information on the results and implementation process.

6. Impact of transparency on sustainability

Despite all the difficulties of the ministry's work in the current environment, transparency, openness and accountability of the extractive sector remains a priority to increase transparency of state revenue management, fight corruption and generally improve the sector's governance. The transparency and accountability of the extractive industry is an important factor that can influence investors' decision to invest in the economic recovery of Ukraine.

In total, 13 events were held at the regional and national levels in 2023. For security and logistical reasons, most of the events were held online. The topics discussed at the meetings included: working with data on the EITI Portal, environmental aspects, energy transition and security, critical raw materials and the role of the EITI in ensuring transparency in community-based extractive industries. Due to the publication of the EITI Report 2022 with certain restrictions, it is currently temporarily impossible to use data with reference to this Report. Only the information published on the official website of EITI implementation in Ukraine and presented during the public presentation of the EITI Report 2022 is freely available. In addition, the information received from business entities is published in real time on the EITI Portal. As part of the communication strategy, the following can be noted

- 36 publications were prepared on the EITI website.
- 51 publications were prepared on the official Facebook page EITI Ukraine.
- The official Facebook page of EITI Ukraine/ITI Ukraine reached 4981 people,
- 12,000 visits to the EITI Portal were recorded.

Current EITI Work Plan 2024 includes Adapting the EITI Report of Ukraine to the requirements of the EITI Standard 2023, more deep dive into integration of the EITI into government systems (for example in Anticorruption Government strategy, amendments to the EITI Law and CMU resolutions on reporting forms), Outreach in the regions, definition of information on which types of minerals are the sources of production of critical raw materials should be included in the context part of future EITI reports, etc.

During the first half of 2024, the EITI MSG jointly with the Consultant has been working on amendments to the CMU Resolution No. 858 “Some Issues of Ensuring Transparency in Extractive Industries”, namely, on modification of the forms of reports on payments to the state. The discussion was also held with the public on future changes. Recommendations made by extractive companies and the public during the public discussion were taken into account during the development of the amendments ([link](#)). The amendments were discussed and agreed at the EITI MSG meetings (minutes of the meetings dated [08.05.2024](#) and [24.05.2025](#)). The draft CMU Resolution is currently being considered by other state authorities.

Also, active work is underway to amend the Law of Ukraine “On Ensuring Transparency in Extractive Industries”. The amendments are dedicated to the updated requirements of the EITI Standard. In April 2024, public discussions on the upcoming changes were held, proposals and comments on the proposed amendments to the legislation were received from representatives of the extractive sector and the public. ([link](#)).

In May 2024, members of the EITI MSG discussed the implementation of the EITI Standard 2023 into the national legislation of Ukraine. Proposals for amendments to the legislation were developed in accordance with the EITI Work Plan 2024. ([link](#)).

3. Optional question: Has the MSG developed a theory of change on how EITI implementation will address the identified challenges of the sector in your country? If yes, please reference the corresponding document here.

The MSG jointly with consultants is working on the theory of change on how EITI implementation will assist in addressing a number of challenges of the extractive sector. Under the World Bank project, an assessment is being performed of the readiness to comply with the EITI Standard 2023 given the limitations on data accessibility in the context of war and the weaknesses that will require attention from MSG Members and the Ministry of Energy of Ukraine, as well as review of the existing international practices for collecting and analyzing the relevant data. The analysis of gaps and challenges, including restrictions on information disclosure caused by the war is in

focus of this project. The analysis also focuses on problems of information controls in UBO disclosure in the context of linking EITI disclosures to broader transparency mandate requiring to disclose UBOs of companies, the functions and potential models of the UA EITI National Secretariat to help set up a model that will be viable for Ukraine given its current challenges brought about by war. One of the main priorities is the availability of extractive sector information that deteriorated due to war. Ukraine participation in EITI to ensure that reliable data and information is made publicly available. The EITI data provides the Ukraine society and global public with the assurance that disaggregated data regarding payments reported between industry and government are available. Such information is especially important for representatives of local communities that are heavily dependent on the extractive sector. Since there are more than 3,000 special permits for subsoil use in Ukraine, the availability and accessibility of data from extractive companies is extremely important.

Monitoring progress

4. Provide an overview of activities undertaken in the period under review and progress in achieving the objectives of the previous work plan. The MSG is encouraged to provide a summary here and to document progress in more detail in the work plan itself.

[Summarise progress in implementing the previous work plan. Provide a link to the previous work plan with a more detailed analysis of progress in undertaking planned activities and achieving each objective or attach it to this submission.]

The overview of the EITI current activities and works was recorded in the Ukraine Annual Progress Report 2023. The Section II “Assessment of performance against the goals and measures set out in the 2023 work plan” presents the progress and outcomes of each activity of the Work Plan in details. Despite all the restrictions related to the martial law, most of the activities envisaged in the Work Plan have been implemented. Please refer to the Work Plan 2023 here: <https://eiti.org.ua/documents/robochyy-plan-vprovadzhennia-ipv-h-v-ukraini-u-2023-rotsi/>

Based on the results of the EITI Work Plan 2023 for EITI implementation, out of 40 tasks of the Work Plan:

- 60% of tasks were fully implemented.
- 22.5% of tasks were partially implemented.
- 17.5% of tasks were not implemented.

According to the decision of the EITI MSG dated [26.03.2024](#), all non-completed tasks of the EITI Work Plan for 2023 will be included in the EITI Work Plan for 2024.

Also, Annex 1 to the Ukraine Annual Progress Report 2023 provides information on the status of each task within the Work Plan 2023.

[The Annual progress Report 2023](#) was approved at the MSG meeting held on 23.09.2024

Continued impact of Russian invasion on UA EITI implementation progress

EITI implementation remains a priority in Ukraine. Despite the challenges and difficult situation in which Ukraine found itself due to Russia's full-scale invasion in February 2022, the work on the implementation of the Law of Ukraine "On Ensuring Transparency in Extractive Industries" and the international EITI standard continues.

Russia started destroying the extractive sector in 2014, when Ukraine lost access to a number of production fields and facilities in Crimea and the mining regions of Donbas, and the destruction stepped up with the full-scale invasion of in 2022, followed by massive attacks on energy generation in October 2022. In 2024 it continues to destroy electricity generation and transmission facilities, mining, transportation and storage of natural gas. Social infrastructure facilities and homes in most regions of Ukraine have also been severely damaged.

Report of the State Service of Geology for 2023.

In accordance with the Methodology for Determining the Amount of Compensation for Damages Caused to the State as a Result of Unauthorized Use of Subsoil, approved by the Order of the Ministry of Environmental Protection and Natural Resources of Ukraine No. 366 dated 15.09.2022, in 2023 the Department calculated the amount of compensation for damages caused to Ukraine as a result of the armed aggression of the Russia.

The calculation was made for 519 subsoil use objects. The total amount of losses is UAH 11.9 trillion. The calculation materials were sent to the prosecutor's office.

According to the KSE [Study](#), damages to Ukraine's energy sector due to the full-scale invasion by Russia are estimated by the KSE analytical team to be over \$16 billion. The largest damages were incurred from the destruction of electricity generation objects, transmission facilities, and oil and gas infrastructure.

Damages to the natural gas sector.

Prolonged active combat operations and targeted mass strikes by Russia have severely damaged various facilities involved in natural gas extraction, transportation, and storage. Hundreds of wells belonging to Ukgazvydobuvannya, the largest natural gas producer in Ukraine and a subsidiary of the state-owned NJSC "Naftogaz of Ukraine", were either under occupation or located near the front lines. Due to Russian shelling, at least 200 km of gas transportation pipelines, dozens of gas distribution and compressor stations, over 7,000 km of gas distribution networks, and 5,000 gas distribution points were damaged or completely destroyed. Since the beginning of Russia's full-scale invasion, nearly 198,000 consumers have been left without gas supply daily due to active combat actions. During the mass attacks on Ukraine's energy infrastructure in the spring of 2024, underground gas storage (UGS) facilities in the Lviv region were repeatedly targeted. The above-ground infrastructure of these UGS facilities was damaged, but no critical damage affecting their operation was inflicted, according to the chairman of NJSC "Naftogaz of Ukraine".

The current estimate of damages incurred by state-owned and private companies involved in natural gas extraction, transportation, distribution, and storage is \$0.9 billion. However, this estimate requires further refinement due to the complexity of conducting accurate calculations amidst prolonged active combat operations, the occupation of parts of Ukraine's territories, and limited access to information.

Damages to the oil sector

During the first year of the full-scale invasion, the Russia's precise long-range strikes from destroyed significant portions of the oil and petroleum product storage infrastructure, as well as oil refineries supplying almost the entire domestic production of petroleum products. According to KSE analytical team's estimates, the total damages in this industry are estimated at \$2.4 billion. Before the full-scale aggression, Ukraine met about 30% of its domestic demand for petroleum products through the operation of two active oil refineries – the Kremenchuk Oil Refinery and the Shebelinsky Oil Refinery. The Kremenchuk Oil Refinery, the largest in Ukraine, was almost completely destroyed due to a series of missile strikes in 2022-2023. The Shebelinske Oil Refinery, part of Ukrgezvydobuvannya and located near the front line, suspended operations on February 26, 2022, but was repeatedly targeted during the summer and winter of 2022, sustaining significant damage. Additionally, the Lysychansk and Odessa Oil Refineries, which had not been in active use in recent years, were attacked and practically destroyed. In 2023, the Merefa Mini-Oil Refinery, created during the full-scale war, was also destroyed. The total damages to Ukrainian refineries are estimated at over \$2.1 billion.

Since February 24, 2022, at least 32 oil depots of various sizes and modernization levels, along with the fuel stored in them, have been damaged or completely destroyed. The estimated damages to fuel storage infrastructure amount to \$266 million.

The destruction of oil storage and processing infrastructure, combined with the complete cessation of petroleum product supplies from Russia and Belarus – which accounted for about 70-90% of imports before the full-scale invasion – caused a severe and prolonged deficit in Ukraine's petroleum product market. In March 2022, imports covered only 10% of petroleum product consumption, a trend that persisted in the following months. A severe fuel shortage began in late April 2022, which was only overcome in August of the same year through a series of government decisions and the reorientation of importers to other markets and delivery routes.

Damages to the coal mining sector

The preliminary estimate of damages incurred by the coal mining industry due to the full-scale invasion of Ukraine amounts to \$0.4 billion.

The main negative consequences for the coal industry stem from Russia's military aggression during the period of 2014-2022, when most Ukrainian mines in the eastern part of the country were occupied. After February 24, 2022, Russia occupied several more coal enterprises in the Donetsk and Luhansk regions. About 60% of Ukraine's coal deposits are temporarily occupied by Russian forces. 30 During the first months of the full-scale invasion, approximately 10 Ukrainian coal mines were flooded. Additionally, coal mining enterprises under Ukrainian control, located near the front line, are regularly shelled by the aggressor. Other coal mines that have been under occupation for 10 years are in decline, with a significant portion already abandoned or in the process of liquidation. However, access to many mines is currently restricted, making it impossible to obtain information about the extent of damage to mine equipment, particularly regarding the suitability of local coal reserves for resumed extraction.

According to the [EcoThreat](#), the consequences of military actions and impact on the environment amount to UAH 2.596 trillion.

MSG members during planning their work taking into account all potential risks that may arise due to the lack of power supply or air alerts. In the event of a massive attack, meetings may be postponed complying with security measures.

All online-public events held within the EITI implementation process are carried out considering the safety measures in case of air alerts.

If we consider the impact of the war directly on the preparation of the EITI Report, a number of restrictions were introduced on the collection, disclosure and public display of certain accounting, statistical and other information. These restrictions affect the process of preparing EITI Reports, as

most of the data required to disclose the requirements of the EITI Standard may not be available or prepared by the relevant government agencies and extractive companies.

These limitations also affect the preparation, publication and public availability of financial reports, audit reports and reports on payments to the state by extractive companies, etc.

Therefore, the UA-EITI Secretariat, together with the members of the EITI MSG, is making incredible efforts to ensure the proper implementation of the EITI in Ukraine despite all the existing obstacles.

Recommendations from EITI implementation (Requirement 7.3)

The objective of this [requirement](#) is to ensure that EITI implementation is a continuous learning process that contributes to policy-making, based on the MSG regularly considering findings and recommendations from the EITI process and acting on those

MSG's self-assessment:

Not applicable / Not met / Partly met / **Mostly met** / Fully met / Exceeded

5. Provide an overview of the multi-stakeholder group's responses to and progress made in addressing the recommendations from EITI reporting and Validation and gaps in information in accordance with Requirement 7.3.

The multi-stakeholder group is required to list each recommendation and the corresponding activities that have been undertaken to address the recommendations and the level of progress in implementing each recommendation. Where the government or the multi-stakeholder group has decided not to implement a recommendation, it is required that the multi-stakeholder group documents the rationale.

Recommendation:	Status/progress:
	<p><i>[Has the recommendation been partly or fully addressed? How is the MSG following up on the recommendation? Has the MSG identified an agency or actor responsible for addressing the recommendation? If the MSG has decided not to implement the recommendation, please document the rationale.]</i></p> <p>All recommendation as well as status and progress are systematically disclosed in EITI Reports. At the same time, due to the war on the territory of Ukraine, a number of activities were suspended or postponed until the end of the war.</p> <p>Detailed information on the status of implementation of recommendations and corrective actions is provided in the progress report in Section IV.</p>

6. How have lessons learned from EITI implementation informed the current work plan?

The Work plan 2023 incorporates the lessons learned from the EITI implementation. As an example, one of the identified weaknesses was the delay in approving data exchange protocols between government agencies. Consequently, it incorporates measures to integrate and exchange data between the Ministry of Energy and other government agencies, as well as to integrate the EITI online portal with other online products (State Tax Service and The State Service of Geology). In addition, the issue of poor communication with local government bodies in whose territories the extraction is carried out has also been considered. The 2022 Work Plan's national objective was for extractive companies and civil society institutions to be involved in the implementation of the EITI in regions where mineral resources are extracted.

The EITI Work Plan 2023 includes and describes the lessons learnt since 2022, however a change is planned in the approach to the formation of the work plan. To ensure medium-term planning and more detailed consideration of certain issues, it is planned to introduce a two-year work plan that will combine tasks that were not completed due to martial law and new challenges that the country will face during the implementation of the EITI Standard 2023.

Current EITI Work Plan 2024 includes Adapting the EITI Report of Ukraine to the requirements of the EITI Standard 2023, more deep dive into integration of the EITI into government systems (for example in Anticorruption Government strategy, amendments to the EITI Law and CMU resolutions on reporting forms), Outreach in the regions, definition of information on which types of minerals are the sources of production of critical raw materials should be included in the context part of future EITI reports, etc.

The new EITI Work Plan 2024 – 2025 will also focus on measures to automate the process of data collection, processing, and transition to the preparation of an entirely electronic EITI Report. This will contribute to the digitalization and accessibility of information for mainstreaming. To achieve this, it will be necessary to establish cooperation with various public authorities in terms of proper and systematic provision of information in a machine-readable format.

Innovations and impact

7. Summarise any steps taken by the MSG to exceed EITI Requirements in a way that addresses national or local extractive sector governance priorities.

During the Validation period UA EITI with MSG made several steps:

2022

An important aspect of EITI implementation in 2022 was the assessment of losses and damage caused by Russia's armed aggression against Ukraine. The Energy Transition Report prepared by the Consultant contains a relevant section dedicated to these issues.

2023:

The assessment of the implementation of the EITI Standard is presented in the Progress Report 2023 in Section III.

The MSG pays considerable attention to public awareness in order to understand what the numbers in the EITI Report mean and encourages public debate on the effective use of natural resource revenues. However, in 2023, such activities were limited for security reasons.

The summary of steps taken by the MSG in 2022 is disclosed in Section II Assessment of performance against the objectives and measures set out in the 2023 work plan in Progress Report.

The examples of the steps are the following:

1. One of the main strategic goals of the EITI development in Ukraine is the integration of data from the State Tax Service, the Ministry of Digital Transformation, The State Service of Geology and other platforms, registers and databases. The strategic goals of the EITI were announced at the conference “10 Years of the Extractive Industries Transparency Initiative in Ukraine: Achievements and Prospects”(please refer to the [link](#)).
2. Svitlana Hrynychuk, Deputy Minister of Energy of Ukraine, participated in the meeting of the MSG, which approved the Scoping Study Report and the Inception Report. The initial phase of the EITI Report for 2022 was approved, as was the Progress report for 2022, which analyses the work of all stakeholders on the implementation of the EITI Standard in Ukraine ”(please refer to the [link](#)).
3. On 2 August, Protocol No. 1 on the Procedure for Interaction between the State Tax Service of Ukraine and the Ministry of Energy of Ukraine on the Exchange of Information Required for the Electronic System for Submission and Analysis of Reports of the Extractive Industries Transparency Initiative was signed. This measure will help increase transparency and automate the preparation of annual EITI reports in accordance with the requirements of the Law of Ukraine “On Ensuring Transparency in the Extractive Industries”. Information is available [here](#)
4. On September 15, 2023, a working meeting was held between representatives of the Ministry of Energy, The State Service of Geology, and the public representatives to agree on a draft protocol for the exchange of information between electronic systems of state institutions. Information is available at the [link](#).

8. What kind of outcomes and impact have these measures resulted during the period under review?

[Explain how the MSG tracks outputs, outcomes and impact and include link(s) to any relevant documents. Summarise the outcomes and impact of efforts to ensure that EITI implementation addresses national or local extractive sector priorities. If the MSG has documented this elsewhere, please provide a link to relevant documents. Outcomes and impact can be disaggregated by constituency or beneficiary group, if relevant.]

The [Annual Progress Report 2023](#) outlines the action taken by the MSG and outcomes of these actions to ensure that EITI implementation addresses national or local extractive sector priorities. Please refer to the Annex 1 of the Report for details on the status of implementation Work plan 2023.

The following examples illustrate the potential outcomes and impacts:

1. Ukraine prepared the ninth national EITI Report for 2022. The EITI Report for 2022 contains information on the regulatory and fiscal regulation of the extractive industries, their contribution to the Ukrainian economy, social and environmental payments by extractive companies and their environmental impact. EITI data facilitates a more comprehensive understanding of the operations of the extractive sector, provides reliable information on the efficacy of state and corporate utilization of revenues derived from natural resources, and enables the formulation of optimal local development strategies by the relevant authorities.
2. In 2022, it was first officially decided to establish a regional MSG. However, the war forced the group to temporarily suspend its activities. Consequently, work on the Regulation on the Regional Multistakeholder Group for the Implementation of the Extractive Industries Transparency Initiative in Lviv Oblast has been placed on hold.
3. As part of the action plan for the implementation of the Open Government Partnership Initiative, the Ministry of Energy developed and transferred to the Ministry of Energy the Electronic System for Submission and Analysis of EITI Reports, which allowed to ensure transparency and accountability of the extractive sector even under martial law. At the meeting of the EITI MSG of 07.12.2022, the Action Plan for the functioning of the EITI Electronic System for Submission and Analysis of Reports (EITI Portal) for 2023-2025 was agreed upon. Information is available [here](#).
4. In December 2020, the TOR for the EITI online portal were approved at the meeting of the EITI MSG. This crucial decision allowed the Ministry of Energy to take appropriate measures to adopt the online platform on the balance sheet of the Ministry. This has enhanced the systematic disclosure of data and its accessibility. Since 2021, comprehensive training on the usage of the EITI Portal has been conducted for all relevant stakeholders. [The monitoring of the EITI Portal's action plan](#) has now been published on the National EITI website.
5. At the meeting of the EITI MSG held on 27 October 2023, a case was discussed in which it came to light that one of the companies may have submitted false information on the ultimate beneficial owners. This serves to illustrate the deficiencies in control and oversight in this area in the energy sector of Ukraine. As a result, a request was sent to the company and an explanation was reflected in the Report. The link to the MSG minutes is [here](#). Furthermore, the issue of incomplete or inaccurate disclosure of information about beneficiaries in the Unified state register of beneficial owners by companies was addressed. As a result, proposals were prepared to amend one of the sections of the Report on Payments to the State, "Information on Ultimate Beneficial Owners (Controllers) in the Reporting Period", with the aim of increasing transparency and completeness of disclosure, and of providing more detailed information on ultimate beneficial owners. Information is available [here](#).

8. If the MSG has plans to include new issues or approaches to EITI implementation, please describe these.

The war in Ukraine continues to present the most significant challenge for 2023. The shift in priorities, with a greater focus on state protection, the relocation of businesses, the destruction

of production facilities and a heightened threat of missile attacks, has had a considerable impact on the EITI implementation process in Ukraine.

Notwithstanding the existing obstacles, Ukraine implemented all possible and necessary measures to address the existing gaps. The 2022 EITI Report presented an analysis of the implementation of the recommendations made by the Independent Administrator in 2022. Measures taken by the EITI MSG to address the shortcomings in 2024 – 2025 are described in the Progress Report. The section V of the Progress Report also delineates the shortcomings of the EITI implementation process and proposes the new issues which will be addressed in the forthcoming Work Plan 2024.

The primary events scheduled are as follows:

- 1) Disclosure of new indicators in the EITI Report to comply with the updated version of the Standard 2023
- 2) Draft amendments to the Law of Ukraine “On Ensuring Transparency of Extractive Industries” and other relevant regulations;
- 3) Analyse the potential functions of the National EITI Secretariat under the Ministry of Energy of Ukraine;
- 4) Improve data accessibility and develop an English-language version of the EITI Portal in 2024;
- 5) The EITI MSG will agree on a clear policy on access, release and use of data;
- 6) Implementation of measures for integration and data exchange between the Ministry of Energy and other authorities. Integrate the EITI online system with other online systems (State Tax Service and The State Service of Geology).
- 7) Expand the list of categories of data in the open data format available on the EITI Portal, for example, information on the state of energy transition.

9. What kind of outcomes and impact are these plans expected to result in?

1) The Standard 2023 introduces requirements aimed at developing the extractive sector and improving understanding of the impact of the energy transition on it, overcoming corruption risks, improving the management of extractive sector revenues, and promoting gender equality. With the adoption of the EITI Standard 2023, there is a need to study Ukraine's readiness to meet the new requirements.

2) To ensure full compliance of the current forms of the Report on payments to the state, the EITI Standard 2019 and 2023 and the Law of Ukraine “On Ensuring Transparency in Extractive Industries”, it is necessary to amend the EITI Law and other regulations.

3) The EITI National Secretariat does not have a regulation defining its functions and powers. Development of regulation of EITI National Secretariat will increase the efficiency of EITI implementation in Ukraine and strengthen its role.

4) Implementation of the Requirements of the EITI Standard 2023 will simultaneously require not only amendments to the Law of Ukraine «On Ensuring Transparency in Extractive Industries»

and changes in the data presentation in the Report itself, but also a number of necessary steps to integrate new indicators into the EITI online Portal. Improvement of the EITI Portal should be a systematic process that should not be stagnant for a long time. The measures proposed will further enable the development of EITI in Ukraine in the digitalization perspective.

5) In order to ensure that all stakeholders are clearly informed and to increase transparency of data, it is necessary to formulate and agree on a list of restrictions on the publication and access to information under martial law.

6) Delays in EITI implementation are caused by a lack of effective communication with other government agencies that manage the information needed to prepare the EITI report. Therefore, integration and automated data exchange should be introduced between all public authorities involved in the collection of information under the EITI.

10. Summarise the MSG's efforts to strengthen the impact of EITI implementation in the period under review, including any actions to extend the detail and scope of EITI reporting or to increase engagement with stakeholders. The MSG is encouraged to document how it has taken gender considerations and inclusiveness into account.

MSG's efforts to strengthen the impact of EITI implementation in 2023 are described in Section V: Strengths and weaknesses of EITI implementation of the Progress Report 2023 (please refer to the link).

2020: The UA EITI Report 2020 for the first-time disclosed information on the impact of extractive industries on the environment, namely:

- volumes of waste generated in the extractive industries
- Greenhouse gas emissions and decarbonization
- Total emissions of pollutants
- The volume of water resources use
- Expenditures of extractive industries on environmental protection
- The results of state supervision (control) over compliance with environmental legislation by reporting extractive companies

By the Order of the Ministry of Energy of 03.02.2021 No. 5-ah, the Ministry of Energy has accepted the Electronic System for Submission and Analysis of EITI Reports on its balance sheet. To prepare the 2020 EITI Report, we started collecting information through the EITI Portal for the first time

2021: The UA EITI Report 2021 describes the impact of the war on the EITI implementation process and obstacles to data disclosure

2022 : UA EITI Report 2022 contrains information:

- Aid of the Ministry of energy to the extractive companies.
- Information on natural gas extraction under PSAs is disclosed for the first time
- New section on disclosure of information on uranium ores was added

Part II: Public debate

Open data (Requirement 7.2)

The objective of this requirement is to enable the broader use and analysis of information on the extractive industries, through the publication of information in open data and interoperable formats.

MSG's self-assessment **Mostly met** /

Justification: data is available in open and machine-readable formats and presented in an interactive format on the UA EITI Portal.

However, due to the martial law, some information is closed.

11. Open data policy and disclosures

Provide a link to the open data policy agreed by the MSG (Requirement 7.2.a)	<p>The UA EITI Open Data Policy is available here on the UA EITI website.</p> <p>The policy was approved in 2016</p>
Is EITI data available in open data format and publicised? (Requirement 7.2.b)	<p>Yes – this information is available alongside the UA EITI reports on the website.</p> <p>The pilot launch of the EITI Portal took place in February 2020. The first users of the platform were voluntarily companies of Smart Energy Group and several companies that are part of DTEK energy holding. The EITI portal combined closed and open parts: the functionality of an electronic system for submitting and analyzing reports for reporting entities and a public platform with published reports that is available to any third-party user, including journalists and analysts. The data is generated in a machine-readable format, which means it can be easily used for analytics, visualization, and become the basis for decision-making.</p> <p>In December 2020, the terms of reference for the EITI Portal were approved at the meeting of the EITI Multi-Stakeholder Group. This crucial decision allowed the Ministry of Energy to take appropriate measures to adopt the online platform on the balance of the Ministry.</p> <p>Since 2021, systematic trainings on the use of the EITI Portal have been ongoing. Information on the EITI Portal</p>

	<p>functionality was disseminated not only on the EITI Portal, but also through various government initiatives, such as the Open Government Partnership Initiative. The Action Plan for the implementation of the Open Government Partnership Initiative in 2021-2022 envisaged involvement of representatives of extractive companies, government authorities, local government bodies and the public in the EITI implementation at the regional level. Such a wide range of events helped to receive feedback on improving and modernizing the process of working with the EITI Portal. Such close interaction and communication ensured an effective response to the needs of business in the process of reporting and the needs of society for information disclosure.</p> <p>In December 2022, the Action Plan to ensure the functioning of the EITI Electronic Reporting and Analysis System for 2023-2025 was approved. (link to the Action Plan).</p> <p>The full-scale invasion has significantly complicated the implementation of the usual processes and tasks, but Ukraine continues to work in good faith to improve the level of openness and transparency in the extractive sector and to develop the EITI Portal. Despite the challenges, we managed to implement the EITI in 2023:</p> <ul style="list-style-type: none"> - 6 events aimed at raising awareness of the EITI Portal; - 7 main technical tasks for development of new and modernization of existing functions of the EITI Portal (for example, development of a feedback form and improvement of existing and development of new dashboards for the public part of the EITI Portal). <p>The Ministry of Energy of Ukraine has also established cooperation with The State Service of Geology and the State Tax Service in terms of automating the process of electronic data exchange.</p> <p>Taking into account the requirements of the updated EITI Standard 2023 and the needs of the extractive sector, in March 2024, the EITI MSG discussed an updated Action Plan for the functioning of the EITI Electronic Analysis and Reporting System (link to the minutes).</p> <p>More detailed information regarding the progress on the EITI Portal and data is provided in the UA Annual Progress Reports 2022 and 2023.</p> <p>UA EITI Portal - link.</p>
<p>Has the MSG identified gaps in the availability of EITI data in open format? If yes, what kind of gaps? (Requirement 7.2.b)</p>	<p>Yes. Only part of data is available in the open data format.</p> <p>Certain gaps are related to the impossibility of machine reading, martial law which restricted access to a number of data that were accessible prior to war due to national</p>

	<p>security concerns, and the absence of a direct legal provision to publish such data in the open data format.</p> <p>The modernization of the EITI Portal identified the lack of complete information on the holders of special permits in the open data format.</p> <p>Also, legislative conflicts regarding openness and accessibility of information in the open data format were identified.</p> <p>There are cases of low-quality data published in the open data format.</p> <p>The majority of information administrators have stopped or limited the publication of information without conducting the three-part test, which is a legal tool for restricting access to information.</p> <p>A significant part of the information received from extractive companies through the EITI Portal is processed and visualized on the EITI Portal using Microsoft's business intelligence software (Microsoft BI) or tables that can be downloaded for the relevant period in "xlsx" or "csv" format. It also contains a relevant contextual description.</p> <p>To make it easier to work with Microsoft BI, the company has also developed a public dashboard guide (available here).</p>
<p>Has the MSG undertaken efforts to improve the availability of data in open format? If yes, please describe these. (Requirement 7.2.b)</p>	<p>The MSG and the Ministry of Energy of Ukraine's efforts in this regard were expressed in the activities aimed at ensuring the systematic disclosure of EITI data that were stipulated in the EITI Work plan, as well as the conclusion of data exchange protocols between the State Tax Service and The State Service of Geology.</p> <p>The data exchange protocol with the State Statistics Service is also currently being finalized.</p> <p>Identified deficiencies in the structure or quality of the data were documented and officially sent to the data owners to correct errors and improve quality.</p> <p>The MSG members prepared recommendations for the Ministry of Digital Transformation on the datasets that The State Service of Geology and Mineral Resources should publish in the open data format for EITI implementation as part of the preparation of draft amendments to the Open Data Resolution.</p>
<p>Have summary data files been completed for each fiscal year for which data has been disclosed? (Requirement 7.2.c)</p>	<p>Yes, summary files per reporting year haven been completed, but due to martial law they are closed.</p> <p>The data are partly disclosed on the UA EITI Portal.</p>

What systematically disclosed data that is in the scope of EITI disclosures is machine readable and inter-operable? (Requirement 7.2.d)	UA EITI data are available machine-readable form but due to martial law, they are closed
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Outreach and communications (Requirement 7.1)

The objective of this requirement is to enable evidence-based public debate on extractive industry governance through active communication of relevant data to key stakeholders in ways that are accessible and reflect stakeholders' needs.	<p>MSG's self-assessment Mostly met</p> <p>Justification: UA EITI report 2020 is available in Ukrainian and English, However, the EITI reports for 2021 and 2022 are currently available only in the Ukrainian version (due the limitation of the state budget). UA-EITI data is used by MSG members and stakeholders beyond the MSG. Outreach events are organized and UA EITI engages actively in the international EITI community. MSG members during the participation in the events presents their materials on UA EITI to fit the interest of the respective audiences.</p>
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12. Describe the MSG's efforts in the period under review to ensure that information published about the extractive sector is comprehensible and available in appropriate languages.

<p>The EITI Report and Short EITI Report are published on the website of UA EITI. However, due to martial law restrictions, information on the 2021 EITI Reports is closed, and the 2022 Report is published with limited access</p> <p>Conference dedicated to the presentation of the 9 EITI National Report was held in 2024 with around more than 50 participants, during which the summary information required by the EITI Standard was presented.</p> <p>The UA EITI website are available in Ukrainian and in English</p> <p>The EITI Portal considers the needs of visually impaired people.</p> <p>UA EITI Portal provides the information in easy-to-understand format and manner.</p> <p>On the public part of the EITI Portal, you can download data in the open data format.</p> <p>To make it easier to work with and understand the data, the development team created analytical dashboards and instructions on how to use them. The EITI reports submitted by the extractive companies were published on the UA EITI portal, where user can access the information using various filters.</p>

13. Describe examples of use of EITI data.

[Document instances of use of EITI data in various formats, whether from MSG members or any stakeholders. Examples of types of EITI data use could include:

- *Print and broadcast media coverage of stories referencing EITI data*
- *Research and analytical studies drawing on EITI data*
- *Advocacy and lobbying notes referencing EITI data*
- *Parliamentary submissions or proceedings drawing on EITI data*
- *Etc.*

Provide links to supporting evidence where available.]

Anecdotal evidence can also be recorded, for instance in the following way:

[This person / group] has used [type of data in the scope of EITI disclosures] to do [what the data was used for / what problem did it solve.]

1. Annex 2 of the Annual Progress Report 2023 provides an overview of the Ukrainian media in the context of EITI.
2. The DiXi Group. Extractive Industries Transparency Initiative (EITI) Standard 2023. Changes and Recommendations. The study refers to data from the Ukraine`s EITI Report 2021. Please refer to the [link](#).
3. It is recommended that EITI Report include information on the impact of companies on climate change in line with the Green Deal requirements and relevant national reforms. Please refer to the [link](#).
4. Andriy Zhupanin, Chairman of the Subcommittee on Gas, Gas Transmission Industry and Gas Supply Policy of the Verkhovna Rada Committee on Energy, Housing and Utilities: "The Draft Law on amendments to certain legislative acts of Ukraine on ensuring transparency in extractive industries No. 3790, once adopted, will allow us to move to systematic disclosure of information on the content of production sharing agreements concluded in Ukraine". Please refer to the [link](#).
5. Olena Pavlenko, President of DiXi Group, outlines the steps that must be taken to ensure that Ukrainians are active and professional participants in the dialogue on the socially beneficial and effective management of natural resources. Please refer to the [link](#).
6. Amendments to the Law of Ukraine "On Amendments to Certain Legislative Acts of Ukraine on Ensuring Transparency in Extractive Industries" No. 1974-IX On 16.12.2021, the term "politically exposed persons" was introduced, which corresponds to Requirement 2.5 of the EITI Standard and "quasi-fiscal operations". Please refer to the [link](#).
7. "On Saturday, the President signed a decree cancelling the licences and special permits for the extraction and use of subsoil of 19 companies. The companies that received special permits without auctions and did not start production within two years are being audited. Such decisions would not have been possible without the implementation of EITI principles in Ukraine", [noted Yaroslav Demchenkov](#).

8. [Analytical report](#): Strategic Partnership on Raw Materials between the European Union and Ukraine: Analysis of Risks and Benefits. The publication was produced within the project “Support activities of UNP EaP CSF in 2021-2023” implemented by the Institute for Economic Research and Policy Consulting with the financial support of the European Union. Analytical report available in [Ukrainian](#) and [English](#). The sort abstract also available in [Ukrainian](#) and [English](#).
9. During the first half of 2024, the EITI MSG jointly with the Consultant has been working on amendments to the CMU Resolution No. 858 “Some Issues of Ensuring Transparency in Extractive Industries”, namely, on modification of the forms of reports on payments to the state. The discussion was also held with the public on future changes. Recommendations made by extractive companies and the public during the public discussion were taken into account during the development of the amendments ([link](#)). The amendments were discussed and agreed at the EITI MSG meetings (minutes of the meetings dated [08.05.2024](#) and [24.05.2025](#)). The draft CMU Resolution is currently being considered by other state authorities.
10. Also, active work is underway to amend the Law of Ukraine “On Ensuring Transparency in Extractive Industries”. The amendments are dedicated to the updated requirements of the EITI Standard. In April 2024, public discussions on the upcoming changes were held, proposals and comments on the proposed amendments to the legislation were received from representatives of the extractive sector and the public. ([link](#)).

In May 2024, members of the EITI MSG discussed the implementation of the EITI Standard 2023 into the national legislation of Ukraine. Proposals for amendments to the legislation were developed in accordance with the EITI Work Plan 2024. ([link](#)).

14. Provide information about outreach events organised to spread awareness of and facilitate dialogue about governance of extractive resources, building on EITI disclosures.

Event name	Brief description of the event	Date	Location	Organiser	Number and type of attendees	Links to further information
Conference “Transparency as a Key to Sustainability: Successful Experiences and Lessons Learned”	The event was dedicated to the continued implementation of the Extractive Industries Transparency Initiative in Ukraine during the war, as well as to the presentation of the EITI Report for 2021.	27.01.2023	Kyiv, Ukraine	DIXI Group	Representatives of the Government, extractive companies and the public	Link
Online discussion “Ensuring disclosure of information about the extractive industry in the conditions of war and post-war recovery”	The online event was held in the form of an open discussion of the policy of openness and accountability in the extractive sector in the context of war and post-war recovery.	10.05.2023	Online	The Ministry of Energy of Ukraine in cooperation with the EITI MSG	Representatives of the Government, extractive companies and the public	Link
Workshop on the use of the EITI Portal for the State Tax Service	The project aims to support the participation of civil society organizations in key processes for transparent and inclusive recovery of the extractive and energy sectors by strengthening the use of the EITI Electronic System for Submission and Analysis of Reports (EITI Portal) in accordance with the EITI Portal Action Plan for 2023-2025.	30.06.2023	Kyiv, Ukraine	NGO “Nova Enerhia”	Representatives of the State Tax Service Men -2 Female - 2	Link
Online training “Report on payments to the state: peculiarities of online	The purpose of the training was to familiarize the participants with the new rules and procedures for online reporting	10.08.2023	Online	NGO “Nova Enerhia”	Representatives of extractive companies Men – 12	Link

submission during martial law”	and to analyze practical situations arising during martial law for extractive companies.				Female - 43	
<i>Online seminar “EU-Ukraine Partnership in the Commodities Sector: Analysis of Risks and Benefits”</i>	The purpose of the event was to discuss in detail the risks and prospects of the strategic partnership between Ukraine and the EU in the commodities sector.	11.09.2023	Online	NGO “Nova Enerhia”	Representatives of a number of organizations	Link
<i>Round table “Strategic partnership between Ukraine and the EU in the commodities sector: analysis of risks and benefits”</i>	The purpose of the event was to discuss in detail the findings of the study initiated by Working Group 3 of the Ukrainian National Platform of the Eastern Partnership Civil Society Forum “Environment, Climate Change and Energy Security”.	13.09.2023	Online	NGO “Nova Enerhia”	Representatives of a number of organizations	Link
<i>Demonstration of the functionality of viewing reports and documents</i>	The purpose of the event was to demonstrate and discuss the functionality of viewing submitted reports and documents on the EITI Portal (Electronic System for Analysis and Submission of EITI Reports). During the demonstration, the participants got acquainted with: -updated functionality for viewing documents attached by business entities to the report on payments to the state -The main functions of the report administrator's office for authorized users.	14.09.2023	Online	NGO “Nova Enerhia”	Representatives of the relevant directorate of the Ministry of Energy of Ukraine and representatives of the Independent EITI Administrator Male - 3 Female – 5	Link
<i>Training for trainers “EITI Portal data: transparency and accountability”</i>	The purpose of the training was to develop organizational, methodological and technological aspects of working with open data from the extractive industry and to familiarize trainers with	21 – 22. 10.2023	Online	NGO “Nova Enerhia”	Trainers who will continue to conduct outreach activities on the EITI Portal's capabilities to state	Link

	the EITI Portal's capabilities, who will further conduct explanatory work on the EITI Portal's capabilities for public authorities, local self-government bodies, media and the public in the regions.				authorities, local governments, media and the public in the regions. Male - 6 Female - 9	
<i>Demonstration of reporting administration functionality (correspondence)</i>	The purpose of the event is to demonstrate and discuss the new functionality of the EITI Portal (Electronic System for Analysis and Submission of EITI Reports), namely, reporting administration and automation of informing companies reporting through the EITI Portal about the submission of the report.	10.10.2023	Online	NGO "Nova Enerhia"	Representatives of the Ministry of Energy of Ukraine, the Independent EITI Administrator, the EITI Secretariat in Ukraine and the project advisor Male - 2 Female - 6	Link
<i>International Conference "10 Years of the Extractive Industries Transparency Initiative in Ukraine: Achievements and Prospects"</i>	Discussion of the 10-year path of implementation of the EITI standards in Ukraine and joint search for ways to further enhance transparency in the extractive industries.	01.11.2023	Kyiv, Ukraine	International Renaissance Foundation/ Ministry of Energy of Ukraine in cooperation with the DiXi Group and GIZ UA EITI	Representatives of the Government, extractive companies and the public More than 100 (the event took place in a hybrid format (physically and online))	Link
<i>Demonstration of the new functionality of the reporting administrator's office</i>	At the meeting, the new functionality of the EITI Portal's Reporting Administrator's Office (Electronic System for Analysis and Submission of EITI Reports) was presented, namely, categorization of business entities by industry and creation of a list of material companies in the reporting period.	07.12.2023	Online	NGO "Nova Enerhia"	Representatives of the Ministry of Energy of Ukraine, the Independent EITI Administrator, the EITI Secretariat in Ukraine and the project advisor	Link

<p>Online seminar “Challenges and Prospects of Multilateral Dialogue on Ensuring Transparency of Mineral Extraction of National Importance in the Territory of Communities of Lviv Oblast”</p>	<p>The synergy of the EITI and the Open Government Partnership has demonstrated outstanding results and effectiveness in Ukraine. In the current OGP Action Plan, there is an equally ambitious task to institutionalize the EITI National Secretariat.</p>	<p>13.12.2023</p>	<p>Online</p>	<p>Secretariat of the Cabinet of Ministers of Ukraine</p>	<p>Representatives of central executive authorities, civil society and international partners</p>	<p>Link</p>
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15. Describe the MSG efforts in the period under review to consider access challenges and information needs of data users, including different genders and subgroups of citizens.

The UA EITI website and EITI Portal were designed to ensure it was accessible to all users. However, we are still working to make UA EITI Portal more comfortable in use for everyone.

At the same time, we pay special attention implementation to of various analytical dashboards. Dashboards visualize most of the data that is currently in a paper report.

The portal is accessible to all groups of citizens. In addition, the EITI Portal takes into account the needs of visually impaired people.

A system of communication with different categories of stakeholders (MSG members, the public, business, media, Independent Administrator) is being implemented to improve the availability of data, which is ensured by the portal improvement system.

Position of EITI groups regarding the martial law:

Government: Currently, there is no clear position among government officials on full disclosure of information in connection with martial law. This position is based on the fact that the enemy can use any information against Ukraine, both domestically (by creating internal conflicts) and internationally (by providing false information and misleading international partners). In addition, full access to information may provoke the aggressor to take additional actions against the largest taxpayers, especially in the extractive sector.

Industry: Representatives of the extractive sector believe that data can potentially be partially disclosed during martial law if such information does not cause actual damage to the company's assets and the company is ready to disclose it on its official resources. A significant number of companies are ready to continue to comply with the legislation and the EITI in terms of reporting on payments to the state.

Civil society: The civil society believes that data can potentially be partially disclosed during martial law if such information does not cause actual damage to the company's assets and this information collected under the EITI should be made available to the public. In case a certain set of data is unavailable or limited, the relevant state body should conduct the Three-phase Test to avoid manipulation and to remove all issues that may arise in terms of potential risks during martial law¹.

¹ The three-phase test is an algorithm for determining whether it is necessary to restrict access to certain public information (according to Part 2 of Article 6 of the Law of Ukraine "On Access to Public Information").

16. Describe other efforts by the MSG in the period under review to ensure that information is widely accessible and distributed.

Document whether the MSG has

- produced summary reports, thematic reports or other analysis that is accessible, concise and easily understood by target audiences;

- summarized and compared the share of each revenue stream to the total amount of revenue that accrues to each respective level of government.

- undertake capacity-building efforts, especially with civil society and through civil society organizations, to improve understanding of the information and data from the reports and online disclosures and encourage use of the information by citizens, the media and others.

- UAEITI makes significant efforts to organize seminars, capacity building events, webinars, etc. Information is posted both on the official website of the secretariat and in the social network Facebook. UA EITI [website](#) also provide stakeholders with EITI Reports, working plans, annual progress report, different type of conducted studies.
- UA EITI [Portal](#) provides an opportunity for all stakeholders to familiarize themselves with the related payments for each submitted report by extractive company. Due to the systematic increase in the number of companies submitting reports, the system is gradually increasing the amount of information on payments.
- The UA EITI secretariat continues to work with UA EITI [social](#) media and provide different types of presentation.
- All reports and information are accessible and written in easy language in order to be understood by the wider public.
- The EITI Secretariat, together with various representatives of civil society, carries out activities aimed at disseminating information among the public. To explain information contained in the report and the related knowledge products, the UA EITI holds workshops, capacity-building activities, conferences, and webinars. Depending on the topic of the event, attention is focused on certain indicators disclosed in the EITI Report, their role and opportunities for further work.

Online discussion “Ensuring disclosure of information about the extractive industry in the conditions of war and post-war recovery”; <https://eiti.org.ua/2023/05/realizatsiia-polityky-vidkrytosti-ta-pidzvitnosti-u-vydobuvnomu-sektori-pid-chas-viyny-vidpovidno-do-mizhnarodnoho-standartu-ipvh/>

Conference “Transparency as a Key to Sustainability: Successful Experiences and Lessons Learned”: <https://www.kmu.gov.ua/news/vprovadzhennia-initsiatyvy-prozorosti-vydobuvnykh-haluzei-matyme-suttievyi-vplyv-na-zaluchennia-investytsii-i-povoiennyi-rozvytok-ekonomiky-ukrainy-iuliia-pidkomorna>

17. How could the MSG improve the accessibility and distribution of information, considering the needs of different subgroups of citizens?

Generally, the data published through UA EITI Portal are available for different targets group.

Continuing efforts by UA EITI to improve the reporting portal to make the contents more accessible, e.g., through further visualizations and providing English version of EITI Portal.

The MSG could potentially make more communication with local community and local media to highlight EITI work and related publications or events, including targeting material at special interest groups or geographical areas related to the extractive industries.

MSG members of all constituencies could be further encouraged to undertake outreach work via their own professional networks to help secure broader representation.

The data on environmental taxes of extractive companies published on the EITI Portal in 2022-2023 was the only source of information for environmental activists and interested citizens.

After the closure of the Unified State Register, the EITI Portal was the only place to disclose and publish information on the ultimate beneficial owners of extractive companies

Part III: Sustainability and effectiveness

Outcomes and impact of EITI implementation on natural resource governance (Requirement 7.4)

The objective of this [requirement](#) is to ensure regular public monitoring and evaluation of implementation, including evaluation of whether the EITI is delivering on its objectives, with a view to ensuring the EITI's own public accountability.

MSG's self-assessment: **Mostly met**

18. The MSG is requested to present any additional information and evidence related to the indicators for assessing the sustainability and effectiveness of EITI implementation.

Each indicator will be assigned 0, 0.5 or 1 points by the EITI Board. The points will be added to the Outcomes and impact component score. The assessment of performance on the indicators will draw on information provided by the MSG, publicly available sources, stakeholder consultations and disclosures by the implementing country and companies. Please see the EITI Validation Guide for further information about how performance on these indicators will be assessed.

- I. EITI implementation addresses nationally relevant extractive sector governance challenges. This indicator also recognises efforts beyond the EITI Standard.

The MSG members actively support European integration and understand the cross-sectoral nature of the issues that will arise in connection with the implementation of EU directives and their impact on the extractive sector of Ukraine.

The MSG has been working on Energy Transition issues in the extractive sector as well as impact of the extractive sector on the Climate in General. The development of decarbonization plans will help to raise the sustainability and business responsibility. Transitioning the extractive sector to cleaner technologies is crucial for Ukraine if it is to reduce greenhouse gas emissions. Currently, international extractive companies are actively preparing separate non-financial reports or parts of them based on international best practices, such as TCFD | IFRS S2. The most active ones, in their turn, are trying to get positive results on CDP.

To guide companies in the right direction, to assists them disclose such information so that all stakeholders can understand how effectively the company manages natural resources, overcomes the consequences of its impact on various areas and is transparent. will be the main challenges. To enable the implementation of such principles, it will be necessary to amend legislation, deepen existing communication and take into account the interests of local

communities. The result of the joint work should be data that is of proper quality and understandable to all stakeholders.

In general, the following issues should be addressed:

1. Beneficial ownership
2. Energy and energy transition and the effects of the energy transition and structural change on the extraction of natural resources in Ukraine (In 2024, UA EITI conducted a study to assess the possibility of integrating EITI into the state energy transition policy)
3. Climate change
4. The contribution of critical raw material to security of supply and energy transition
5. Improve public understanding of the management of natural resources and availability of data.
6. Create opportunities for dialogue and constructive engagement in natural resource governance in order to build trust and reduce conflict among stakeholders
7. Pursue and strengthen the extractives sector's contribution to sustainable development.

Most of these issues are not new to the EITI MSG members, as they actively discuss and emphasize their importance and the role of the EITI in the overall framework and the benefits it can bring at various events and workshops. The EITI in Ukraine should become one of the main platforms for establishing communication and developing joint solutions.

The new work plan, which is currently under active development, already includes a significant part of these issues, and the next EITI report 2023 will attempt to address them for the first time.

- II. Extractive sector data is disclosed systematically through routine government and corporate reporting.

In Ukraine, a lot of systematic data is disclosed at state level.

A significant part of the data is systematically disclosed on the official website of the [State Statistics Service of Ukraine](#). The information is presented in Excel format and is updated every year or quarter, depending on the type of data set. Currently, the Ministry of Energy of Ukraine and the State Statistics Service are in the process of agreeing on data exchange.

The State Service of Geology of Ukraine has started publishing information on the holders of special permits that were valid during the reporting period in a machine-readable format. The information on balance mineral reserves and production is presented in the public domain but is currently not available due to the martial law. Full information on auctions for special permits for subsoil use is also publicly available. [The announcements](#) and results of the auction are published on the website of the State Service of Geology of Ukraine, and the procurement process takes place on official state platforms

The Ministry of Energy of Ukraine and The State Service of Geology signed a protocol on data exchange for the EITI portal. The agreement was also concluded with the State Tax Service to exchange data so that it can be displayed directly on the EITI Portal. Non-disaggregated information on budget revenues and expenditures, as well as by payments, is also disclosed on the website of the Ministry of Finance of Ukraine. [Open Budget - State portal "The budget for citizens"](#).

The register of individual entrepreneurs and legal entities is also publicly available, maintained by the Ministry of Justice, and contains information on the ultimate beneficial owners.

The State Customs Service of Ukraine systematically publishes information on exports and imports in the Excel format on its website. All stakeholders can also use the provided dashboards for convenience.

Other data is disclosed via EITI Portal or EITI Report

The MSG systematically discusses and reviews the results of the Portal's functioning and further steps for its development. The UA EITI website also contains information regarding:

- [Monitoring](#) of the EITI Portal Action Plan 2023-2025. Implementation in 2023
- EITI Portal [Action Plan](#) 2024-2025

The next work plan will also contain a significant part of the objectives within the framework regarding the establishing an automatic process of data collection and processing for the EITI Report through the EITI Portal

III. There is an enabling environment for citizen participation in extractive sector governance, including participation by affected communities.

[Add MSG response and additional information/evidence.]

In line with the EITI implementation, regular events are held to which representatives of NGOs, local governments, and residents of the affected communities where the company operates are invited. Information on such events is made available to all stakeholders. Activities carried out in 2023 can be found in the Progress Report 2023.

Subsoil Code of Ukraine stipulates that the jurisdiction of village, settlement, city and region councils and councils of amalgamated territorial communities within their territory following the procedure established by Code and other legislative acts involves:

- approving the provision of subsoil for use for the purpose of geological study, development of mineral deposits of local significance.
- implementing local programmes for the development of the raw material base, rational use and protection of subsoil.
- restricting the activities of enterprises, institutions, organizations and citizens in cases and in accordance with the procedure stipulated by this Code.
- monitoring subsoil use and protection.
- resolving other issues in the field of mining relations regulation within its competence

IV. Extractive sector data is accessible and used for analysis, research and advocacy.

1. The Ukraine extractive sector data is accessible in open data format via the [UA EITI Portal](#) and [UA EITI Reports](#). Due to martial law in accordance with the Decree of the President of Ukraine dated 24.02.2022 No. 64/2022 “On the introduction of martial law in Ukraine” and in accordance with the adopted regulations on restriction of access to public information, the EITI Report 2022 was published in 2024 with temporary restriction of access to certain data and provisions of this report (please refer to the [link](#)).
2. The UA EITI Secretariat receives requests regarding UA EITI data from researchers and other stakeholders.
3. Government authorities and companies provide data and information that serves stakeholders’ needs, for example, royalties, social and ecology payments. However, the level of disaggregation of some disclosures is limited in public domain due to martial law.

V. EITI has informed changes in extractive sector policies or practices.

The EITI implementation remains a priority for Ukraine. Despite the difficulties and challenging situation that Ukraine faced due to the full-scale russian invasion in February 2022, work is ongoing on the implementation of the Law of Ukraine “On Ensuring Transparency in Extractive Industries” and the EITI Standard.

It is anticipated that key EITI principles will be incorporated into the Ukraine Facility Plan. Following initial discussions, it has been identified that ensuring transparency in the extractive industries will remain a priority. This will be achieved through continued active participation in the EITI, as well as measures to ensure the availability of geological data, the development of the mineral resource base and the creation of accessible information on geological data for subsoil users. Furthermore, the introduction of mandatory environmental, social and governance (ESG) reporting for the mining and extractive sectors is a key priority. This will ensure transparency and accountability for the implementation of ESG standards across the industry. Please refer to the [link](#).

EITI implementation contributed to wider requirements regarding disclosure of contracts in extractive industries, including essential terms of production sharing agreements.

The EITI facilitates the management of revenues in the extractive sector, as well as influencing the industry's overall framework. It identifies and addresses systemic issues at the state level and imperfect management policies in specific subsoil use areas, leading to the implementation of necessary changes. Since 2022, information on uranium ore mining, which the public has been trying to access for four years, has been disclosed as a promising industry for Ukraine. Furthermore, since 2016, the Budget Code was amended to ensure that a portion of the rent for the extraction of minerals of national importance is allocated to local budgets. Please refer to the [link](#).

Companies that disclose EITI data in accordance with the requirements of the EITI Standard have reported a number of benefits, including an improved investment climate in the extractive sector, better interaction and deeper understanding with the public, and a stronger image both in Ukraine and internationally. Please refer to the [link](#).

Part IV: Stakeholder feedback and MSG approval

19. Describe opportunities provided to stakeholders beyond MSG members to give feedback on the EITI process, including the EITI work plan.

An important aspect of communication outside of the EITI MSG meetings is a proper form of feedback from different stakeholders. During public events, the organizers systematically maintain feedback with the participants to receive comments and observations.

At the same time, the EITI Portal's "Contacts" block provides possible ways of communication. Depending on the question asked, the answer can be provided by the relevant competent person or representatives of the Independent Administrator.

Discussion of the EITI implementation process in Ukraine, functioning of the EITI Portal and a number of narrowly focused issues is also carried out through various government initiatives and platforms in order to engage the widest possible range of stakeholders. This includes the Open Government Partnership Initiative, where representatives of the Multi-Stakeholder Group, the public, and local communities discuss important aspects of the EITI. A new platform will be the implementation of tasks under the plan for the Ukraine Facility. The plan provides for the implementation of reforms that will lay the foundation for further economic recovery and development and Ukraine's integration into the EU.

People can also send comments to the official address of the UA EITI Secretariat - uaeiti.team@gmail.com or the Ministry of Energy of Ukraine - zapyt@mev.gov.ua or write on social media.

Suggested amendments to the templates of EITI reporting are posted for public discussion <https://mev.gov.ua/rehulyatornyy-akt/povidomlennya-pro-oprylyudnennya-proyektu-postanovy-kabinetu-ministriv-10>

20. Describe how any feedback from stakeholders beyond MSG members have been considered in the review of the outcomes and impact of EITI implementation.

In case of receiving feedback or suggestions from individuals, companies or organizations, such information is collected by a representative of the Ukrainian EITI Secretariat and disseminated among the EITI MSG members.

Depending on the nature of the comment, various measures are taken from direct communication with the respondent to submission for discussion at the EITI MSG meeting.

21. Date of MSG approval of this submission and information on how the public can access it, e.g. link to national EITI website.

Dated 23.09.2024

Information for the public will be posted on the official website of the UA EITI Secretariat [here](#).