

## **CONVERGENCE OF EU AND UKRAINIAN LEGISLATION IN RESEARCH AND ENVIRONMENTAL AREAS WITHIN EUROPEAN INTEGRATION AND SUSTAINABLE DEVELOPMENT STRATEGIES IMPLEMENTATION**

*Convergência da legislação da UE e da Ucrânia nas áreas da investigação e do ambiente no âmbito da integração europeia e da implementação de estratégias de desenvolvimento sustentável*

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### **ABSTRACT**

The research is dedicated to key general trends and peculiarities Ukrainian legislation harmonization with the European Union acquis within two fields of accession negotiations, namely, "Science and Research" and "Environment and Climate Change". Paradoxically combined existential challenge for Ukraine to survive in the war and to provide the goals of peaceful sustainable development and European integration strategies are reflected in a research's purpose determining both ontological and epistemological components as a whole and a set of general and special methods providing descriptive, analytical and prognostic functions of science, in particular. Discussions are focused on core legal aspects related to European Research Area functioning and implementation of the European Sustainability Reports Standards. Given the EU institutions' concept approaches regarding ERA structural policies and relevant actions 2025-2027, authors' proposals to a new roadmap for European integration of Ukraine in the fields of education and science until 2027 have been presented.

**Keywords:** Association agreement, Accession negotiations, European research area, European sustainability reports standards, EU acquis, Legislation harmonization

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## **CONVERGÊNCIA DA LEGISLAÇÃO DA UE E DA UCRÂNIA NAS ÁREAS DA INVESTIGAÇÃO E DO AMBIENTE NO ÂMBITO DA INTEGRAÇÃO EUROPEIA E DA IMPLEMENTAÇÃO DE ESTRATÉGIAS DE DESENVOLVIMENTO SUSTENTÁVEL**

*Convergence of EU and Ukrainian legislation in research and environmental areas within european integration and sustainable development strategies implementation*

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### **RESUMO**

A pesquisa é dedicada às principais tendências gerais e peculiaridades da harmonização da legislação ucraniana com o acervo da União Europeia em dois domínios das negociações de adesão, nomeadamente, “Ciência e Investigação” e “Ambiente e Alterações Climáticas”. O desafio existencial paradoxalmente combinado para a Ucrânia de sobreviver à guerra e proporcionar os objetivos de desenvolvimento sustentável pacífico e estratégias de integração europeia reflete-se no objetivo da pesquisa, determinando tanto os componentes ontológicos e epistemológicos como um todo, quanto um conjunto de métodos gerais e especiais que fornecem funções descritivas, analíticas e prognósticas da ciência, em particular. As discussões centram-se nos aspectos jurídicos fundamentais relacionados com o funcionamento do Espaço Europeu de Investigação e a implementação das Normas Europeias de Relatórios de Sustentabilidade. Tendo em conta as abordagens conceptuais das instituições da UE relativamente às políticas estruturais do EEI e às ações relevantes para 2025-2027, foram apresentadas as propostas dos autores para um novo roteiro para a integração europeia da Ucrânia nos domínios da educação e da ciência até 2027.

**Palavras-chave:** Acordo de associação, Negociações de adesão, Espaço europeu de investigação, Normas europeias de relatórios de sustentabilidade, Acervo da UE, Harmonização da legislação

## INTRODUCTION

Civilizational choice of Ukraine is enshrined in the preamble of the Constitution declaring the irreversibility of the course towards the European integration. Year 2022 became one of the most turning point in the modern history of Ukraine due to that was marked with the beginning a large-scale war against it and obtaining long-awaited EU candidate country status.

Along with a “heart” of the EU-Ukraine Association Agreement is considered to be formed with a set of law rules regarding Deep and Comprehensive Free Trade Area, it's worthwhile focusing on crucial areas of economic and sector co-operation. Among 35 negotiated chapters grouped into 6 clusters certain of them deserve special attention in the modern conditions of complex and hard- forecast transformations, namely, chapters 25 “Science and Research” and 27 “Environment and Climate Change”. These fields would be appropriate to study in the broader context of modern EU trends related to modernization of concept and legal approaches towards functioning the European Research Area and implementation of the European Sustainability Reports Standards.

Ukraine is facing an unprecedented challenge to combine the almost incompatible: on the one hand, to survive under the war as a sovereign state, and on the other hand, to ensure the predominantly peaceful priorities of European integration, including significant harmonization of legislation with the EU *acquis* at the regional level and achievement of the 2030 Sustainable Development Goals, which correlate with values and efforts at the global level.

Modern strategic challenges and opportunities determine the purpose of this research - to discover key concept approaches towards European Research Area functioning and to develop proposals to a new roadmap for European integration of Ukraine in the fields of education and science until 2027 related to strategic objective to harmonize state policies and legislation of Ukraine with EU law, to determine key advantages and disadvantages of European Sustainability Reports Standards and to identify existing inconsistencies in Ukrainian legislation with rules of relevant EU regulations and directive in the field of sustainability reporting by economic entities and their groups as well as prospects of EU and Ukrainian legislation convergence.

## 1 MATERIALS AND METHODS

Ontological ground of the research determined its epistemological approaches applied as whole and concept, methodology, structure as well as relevant scientific and legal sources covering publications on the European Research Area and European Sustainability Reports Standards, international treaties, acts of the EU *acquis*, Ukrainian legislation, and important Draft Law in the same field that have been considered in particular.

The wide range of general and special scientific methods have been applied for providing descriptive, analytical and prognostic functions with the aim at achieving the research's purpose, including, but not limited to:

1) trends interpolation and extrapolation – to describe genesis of the common European Research Area idea, achievements and failures within long period of its evolution, priority areas followed by future ERA Actions;

2) legal analysis – to consider the rules of key regulations and directives in the field of sustainability reporting which are legal instruments to ensure, respectively, EU member states legislation unification and harmonization;

3) statistical – to illustrate quantity of Ukrainian research infrastructure damaged and destroyed due to the war, the number of the EU *acquis* acts to be implanted by Ukraine within membership accession negotiation related to chapter 27 “Environment and Climate Change”;

4) comparative and legal – to identify key aspects of current divergence of EU and Ukrainian legislation concerning the scope of public-interest entities, the classification criteria of differentiating small, middle-sized and large entities and their groups that are obliged to prepare sustainability reports;

5) expert assessment – to confirm war-related damage to environment; to discover both advantages and challenges for economic entities related to European Sustainability Reports Standards;

6) modelling combined with analysis and synthesis - to develop authors' proposals to a new roadmap for European integration of Ukraine in the fields of education and science until 2027 which is being developed in terms of strategic objectives of harmonizing legislation of Ukraine with EU law.

## 2 RESULTS AND DISCUSSIONS

### 2.1 Genesis and modern framework of the European Research Area

As is well known, innovation policy is a powerful lever for the development of innovative entrepreneurship, representing a set of elements of legal regulation mechanism aimed at the symbiosis of research in the scientific and industrial spheres and management decisions regarding their implementation (Svitlychnyy et al., 2023, p. 292).

Recognizing research and innovation as important drivers for achieving economic, environmental, and social goals within sustainable development strategy at global, regional, and state levels, European Union and its Member States, on the one hand, and Ukraine, on the other hand, accepted international treaty obligations. Pursuant to part 2 Art. 374 of the Chapter “Cooperation in science and technology” of the Title V “Economic and Sector Co-operation” of the Association Agreement, *inter alia*, EU and Ukraine focus on their competitiveness requiring by increasing the ability of their economies to generate and use knowledge to commercialize new products and service (Association Agreement with Ukraine | EUR-Lex, n.d.). The next Art. 375 (2) first, stipulates that cooperation shall aim at facilitating the involvement of Ukraine in the European Research Area, second, defines the Ukrainian objective of gradual approximation to EU policy and legislation on science and technology. It's advisable to add that such a cooperation takes into account existing framework established by the bilateral Agreement on Cooperation in Science and Technology between the European Community and Ukraine (*Ibid*).

According to the Analytical Report following the Communication from the Commission to the European Parliament, the European Council and the Council Commission Opinion on Ukraine's application for membership of the European Union, Ukraine is moderately prepared in the area of science and research. While Ukraine has relevant legislation to improve its R&I system, its implementation has yet to provide tangible result (EUROPEAN COMMISSION, 2023, p. 41). Consequently, the issues included in Chapter 25 “Science and Research” require significant attention from both government authorities and researchers to ensure an effective accession negotiations process and positive outcome regarding this mandatory chapter representing within the cluster 3 “Competitiveness and inclusive growth”.

One of the significant vector for EU-Ukrainian cooperation relates to the European Research Area (ERA). Ukrainian researchers in the field of educational science pointed out that “The idea of a common scientific area within the framework of European integration belongs to the German-British sociologist, political scientist and economist Lord R. Dahrendorf, whose research focuses on the aspect of integration in modern societies” (Topuzov et al., 2023, p. 8). In this context, Ukrainian scholars have emphasized that there is a change in the education system — a transition from passive learning by listening to active learning through searching and studying information, as well as sharing knowledge and skills under the influence of the digitalization process (Loiko ET AL., 2023, p. 474).

Singapore researcher Meng-Hsuan Chou identified this phase as *Ad hoc* intergovernmental cooperation (1950s–1980s): ERA *in vitro* (CHOU, 2014). Along with that, two more phases were identified, namely, Framework Programme cooperation (1980s–2000s): ERA *in gestation* - a phase of Framework Programme (FP), The Lisbon and Europe 2020 Strategies (2000–2014): ERA *in vivo* (*Ibid*). By synthesizing these analytical aspects, it was concluded that “The appearance of the ‘fifth freedom’ as the discursive ‘shorthand’ for the ERA during this third phase is indicative of the European Commission’s attempt to reconcile the two distinct organizational models for European research cooperation: the ERA and the FP” (*Ibid*).

Yet in 2006 it was pointed out by European expert Álvaro De Elera that the concept of a European Research Area was launched by the Commission in 2000 with the intention of becoming a watershed in European research policy. The aim was to create an “internal market of research”, in contrast with previous efforts in research policy that amounted to continued fragmentation. Lack of support from both Member States and the Council, together with the almost exclusive use of the Open Method of Coordination for the design of the Area, meant that the initially high ambitions were not met. The social repercussions of the project were also watered down as a consequence (DE ELERA, 2006, p. 559).

European Research Area (ERA) Policy Agenda for the period 2022-2024 contained 19 key actions grouped within 4 priorities. One of them is Action 11 – “An ERA for Green Energy Transformation” defining several outcomes including “grouped within Policy approach for a cooperation framework on R&I driven safe and sustainable low-carbon energy technologies” and “development of a green hydrogen R&I ERA pilot action, while

ensuring consistency with other related initiatives and without prejudice to the relevance of a broader hydrogen R&I policy approach" (European Commission, n.d.).

To synchronize its policy with EU priorities, the Ministry of Education and Science of Ukraine adopted the Order of 10 February 2021 No. 167 on Approval of the Roadmap for the Integration of the Scientific and Innovative System of Ukraine in the European Research Area. There were identified key priorities, targets followed by appropriate detailed tasks and indicators. The total complex of priorities is as follows: 1. Improving the efficiency of the national research system; 2a. Collaborative solutions issues determined by global challenges; 2b. Optimal use of public investment in research infrastructure; 3. Free labor market for researchers; 4. Gender equality and comprehensive gender approach in science; 5a. Knowledge transfer and open innovation; 5b. Open science and digital innovation; 6. International cooperation (ORDER NO. 167, 2021).

In 2024 information and analytical review was prepared regarding the implementation of the roadmap for the integration of Ukraine's research and innovation system into the European Research Area by the Ministry of Education and Science of Ukraine together with State Scientific Institution "Ukrainian Institute of Scientific and Technical Expertise and Information". The results of the roadmap implementation in 2022-2024 can be differentiated into 4 groups: completed, continued, unfulfilled, and postponed to the post-war period.

In particular, the sensitive and stimulating for researchers Task 5 of Objective 3 within Priority 1 regarding the development and implementation of a new remuneration system for them has remained unfulfilled.

An Objective 1 of Priority 2b envisages the systemic development of research infrastructures which was reflected in the adoption by the Ukrainian Government of the Concept of the State Target Program for the Development of Research Infrastructures in Ukraine for the period up to 2026. The crucial problem was identified by the Government which consists of the following - a significant decline in the competitiveness of scientific research and scientific and technical (experimental) developments has a negative impact on the development of the national economy and the quality of citizens' life. One of the important reasons for this process is the lack of a systematic state policy on the development of research infrastructures and the long-term underfunding of capital expenditures to maintain and upgrade the material and technical base of research institutions and higher education institutions (ORDER NO 322-R, 2021).

Apart from that, due to insufficient funding for research and innovation, the tasks related to the creation and implementation of a system of interaction between existing and new Ukrainian e-infrastructures, in line with the current practice of the European Research Area (Objectives 2 and 3 of Priority 2b), have been postponed until 2026. Other tasks of Priority 2b have been postponed until the end of martial law in Ukraine.

The tasks of Objective 1 of Priority 5b are either completed or continued. In this context, it's worthwhile mentioning the Strategy for Digital Development of Innovation Activities of Ukraine for the period up to 2030 and the operational plan of measures for its implementation in 2025-2027 approved by the Ukrainian Government (Order No 1351-r., 2024). This Strategy:

– first, takes into account the core Sustainable Development Goal 9 "Industry, Innovation and Infrastructure" envisaged by the Decree of the President of Ukraine No. 722/2019 of September 30, 2019 (DECREE NO. 722/2019, 2019);

– second, correlates with several other important strategies, in particular, the Strategy for the Development of the Innovation Area until 2030, approved by the Order of the Cabinet of Ministers of Ukraine No. 526 of 10 July 2019, and the National Economic Strategy until 2030, approved by the Resolution of the Cabinet of Ministers of Ukraine No. 179 of 3 March 2021. They define the state approach to the development of the national innovation ecosystem to ensure the rapid and high-quality transformation of creative ideas into innovative products and services, and increase the level of innovativeness of the national economy.

Taking into account that these reasonable priorities are affected by the war significantly, it's worth providing official statistical data concerning some consequences for research infrastructure. Thus, during the period between February 2022 and January 2024: 1,443 buildings belonging to 177 research and higher education institutions were damaged or destroyed. The engineering infrastructure of research institutions also suffered losses: 188 engineering structures, including laboratory complexes and experimental sites, were damaged or destroyed. Due to damage and destruction of buildings, more than 750 pieces of scientific equipment used in a wide range of research were completely destroyed or rendered inoperable (ORDER NO 1351-r., 2024).

A new European Research Area Policy Agenda 2025-2027 is expected to contain 11 structural policies and 8 actions (EUROPEAN COMMISSION, n.d.-b, p. 2).

In such a context, it's worth paying attention to the Order of the Ministry of Education and Science of Ukraine as of 11.12.2023 No. 1501 "On approval of the roadmap for European integration of Ukraine in the fields of education and science until 2027". It defines, among other things: Strategic objective 1. State policies and legislation of Ukraine in the fields of education and science are harmonized with EU law; Operational objective 1.1. Ukraine's education and science legislation is in line with EU acquis. Task 1.1.3. Implementation of EU legal acts is ensured (Order No. 1501, 2023). One more additional task of the new Roadmap for Ukraine's European Integration in the fields of education and science until 2027 is: "Ukraine's research infrastructure is integrated in the European Research Area" (Ibid).

This vector of Ukraine's state policy complies with modern European trends of the development of research infrastructures in the EU. The related prospects and challenges are outlined, in particular, in the Strategic Report and the corresponding Roadmap to 2026 of the European Strategic Forum for Research Infrastructures. Mentioned European Strategic Forum is a joint initiative of the Member States and associated countries, as well as the European Commission, for supporting a coherent and strategically oriented approach to policy making with regard to large research infrastructures in Europe (European strategic forum for research infrastructures, 2024).

Taking into account provisions of European Research Area Policy Agenda 2025-2027 provided by EU institutions, authors intend to contribute the Ukrainian's research and scientific policy convergence by means of developing and offering their proposals to a new roadmap for European integration of Ukraine in the fields of education and science until 2027. Such proposals presented below are worth considering as closely connected and correlated, in terms of the in-ductio methodology, as the specific and the general.

## 2.2 Unlocking the fifth freedom in EU and author's proposal for a new Ukrainian's Roadmap until 2027

One of promising author's proposals for the new Roadmap until 2027, which is concrete in essence, can be articulated as follows: to ensure the implementation of the European Research Area Act: unlocking the fifth freedom in order to harmonize Ukrainian legislation in the areas of higher education, scientific and technical activities, innovation and other activities related to integration into the European Research Area.

Within the framework of the ninth structural policy of the European Research Area "Improving the interconnection between research and innovation and higher education within the ERA and unlocking the full potential of European research and innovation ecosystems", crucial in terms of causality is the emphasis on "identification of current legal obstacles at regional, national and European levels; principles and core components needed to develop a legal framework for the promotion of the fifth freedom..." (European commission, n.d.-a). It would be reasonable to expect that one of the main legal instruments for achieving strategic goals may become a special legislative act - the ERA Act, which is given for illustrative purposes within of the EC Proposals for Council Recommendations in the context of the formation and implementation of a new EU legal policy on the ERA (European commission, n.d.-b, p. 2).

In the materials of one of the stakeholders in the law-making process, the European Economic and Social Committee, the ERA Act is given in an expanded is presented in an expanded working draft wording, namely, as the European Research Area Act: Opening the Fifth Freedom, which reflects the integral link between the legal component and the strategic goal of unlocking the fifth freedom. It is expected that such an ERA Act would be published by the European Commission in the second half of 2026. It means that the deadlines previously announced are slightly shifted, as according to preliminary information, it was planned to be adopted in early 2026.

The intention to develop and adopt a new EU acquis act, the ERA Act, is a local manifestation of the modernized conceptual approach to enhancing the role of the legislative component in the implementation of the EU's policy on the ERA which creates the ground for the proposal to include a law-centric general measure in the Roadmap, the essence of which is outlined below.

## 2.3 General authors' proposal to ensure harmonization of Ukrainian legislation with EU law to be modernized during next three years

The European Commission's Proposals to the Council Recommendation of 28 February 2025 on the European Research Area Policy Agenda contain a conceptually and strategically important provision, the essence of which is that new legislative initiatives will be introduced by EU institutions within 3 years of implementation (2025-2027).

The urgent need of increasing the role of legally binding instruments is determined by the fact that "fulfilment of voluntary commitments in the form of actions on the ERA has proved insufficient to overcome structural barriers" (European Commission, n.d.). This synthesized conclusion is based, among other things, on the European Commission's previous analysis of negative trends in EU Member States in the field of research, development and innovation, which are also of permanent relevance to Ukraine. These trends in dynamics and problematic consequences in static include, in particular, insufficient public spending and private investment (only 5 Member States have reached the target of 3% of GDP), limited support for technology transfer, and a highly fragmented regulatory framework (Ibid).

Given that the conceptual approach to the new legislative initiatives is set out in the general part of the European Commission's Proposals for Council Recommendations on a Pact for Research and Innovation in Europe, there is sufficient reason to assume that they will cover a wide range of relations between public and private entities within all 11 structural policies and 8 measures (actions) developed within the priority areas identified in the Pact for Research and Innovation for Europe (EUR-LEX - 32021H2122 - EN - EUR-LEX, n.d.).

In the context of a significant strengthening the role of legal regulation in the EU aimed at ensuring unification and harmonization of the legislation of the EU Member States through the adoption of new regulations and directives or improvement of existing ones, a new Ukrainian Roadmap would be appropriate to include measures to: monitoring the introduction of novelties in the existing acts of the secondary legislation of the European Union or the adoption of new EU acquis acts, conducting their comparative legal analysis with the relevant legislative acts of Ukraine, and further development of scientifically based proposals for amendments to them.

Theoretically, attention could be focused on the above-mentioned European Research Area Act: Opening the Fifth Freedom. At the same time, the European Commission's Proposals for Council Recommendations of 28 February 2025 refer to "future legislative initiatives" in the plural which makes it expedient to allocate a separate measure in the Roadmap and use the generic term "EU legislation" in its context. Therefore, in order to facilitate the achievement of the operational objective 1.1. "Educational and scientific legislation of Ukraine is in line with EU law (acquis)" in terms of task 1.1.3. "Implementation of the EU acquis is ensured", it is worth proposing a general multi-vector measure that would cover a wide range of legislative acts and be implemented by the end of 2027.

## 2.4 Correlation between European Research Area, EU Green Deal and Ukraine's environmental challenges

The field of science and research is closely connected to the field of EU environment protection strategy. One of key accents of the above mentioned Art. 374 part 2 of Association Agreement is the intention of EU and Ukraine to develop scientific potential in order to fulfil their global responsibilities and commitments in several areas where one of them is environmental protection including climate change correlating with multilateral agreements, primarily, UN Framework Convention on Climate Change.

Drawing up the results of the implementation of the European Research Area Policy Agenda for the Period 2022-2024, the European Commission made an important conclusion concerning the above mentioned Action 11 "An Era for Green Energy Transformation". Its essence is that EU R&I investment is still far from its 3% target. Europe is also lagging behind in translating R&I results into the economy. Therefore, the EU must prioritize investments and reforms in R&I towards the green and digital transition and boost the market uptake of R&I results into the economy, to support Europe's recovery and increase competitiveness and leadership in the global technological setting (European commission, 2021, p. 16).

The strategic mission of European Research Area and EU Research and Innovation investment is considered to be in accelerating the green energy transition through hydrogen to reach the EU's European Green Deal ambition of becoming the first climate-neutral continent by 2050 (European commission, 2022).

The Organization for Economic Co-operation and Development researched the impact of the war in the territory of Ukraine on its different subsystems of the state and society. Accordingly, after EU-Ukraine Association Agreement signing, the economic and environmental progress of Ukraine has been under threat since the start of the Russian invasion, dampening hopes for a green and socially responsible economy in Ukraine. The war has caused widespread and severe environmental damage, with both immediate and long-term consequences for human health, ecosystems and the economy in Ukraine and beyond. In the short term, Ukraine should focus on addressing and reducing the immediate risks posed by the war to human health and the environment. In the longer term, post-war green reconstruction should be seen not as a desirable but optional "extra" but as an economic necessity for Ukraine's fundamental transition to a net zero emissions green economy (OECD, 2022).

Hoping and fighting for better peaceful future, Recovery Plan of Ukraine is being developed including, *inter alia*, such area as Rebuilding a clean and secure environment. Among other things, it covers such projects as WAW-nature: national parks for people; Implementation of the Unified Environmental Platform "EcoSystem; Audit and inventory of war-related damage to hydraulic facilities and structures. In such a context, it's worth reminding that one of the war's most devastating blows to Ukraine's environment occurred in June 2023 when the Kakhovka dam, holding back a reservoir almost as large as Utah's Great Salt Lake, was blown up. The breach unleashed a deluge down the Dnipro River, sending toxic sediments and trillions of gallons of fresh water into the salty Black Sea, and wrecking coastal ecosystems during a peak reproductive period for marine organisms (Hoffman & Riabenco, 2025). Alongside, the same authors point out that "The war may end, but damage from artillery shells, mines, drones and missiles will endure for decades" (*Ibid*).

One of EU accession chapters to be negotiated is chapter 27 "Environment and Climate Change" representing cluster 4: "The Green Agenda and Sustainable Connectivity".

According to the provisions of EU Report, Ukraine has some level of preparation in the area of the environment and climate change, consequently, in the coming year, Ukraine should in particular: prioritize relevant EU legislation and standards in its National Program for the Adoption of the Acquis; as well as adopt: primary and secondary legislation to continue the reforms initiated in water and waste management acquis; the law on environmental control and the legislation harmonizing with the industrial emissions acquis; a climate law and initiate the update of its long-term low emissions strategy consistent with the EU 2030 framework (European Commission, 2024, p. 125-126).

In turn, Ukraine's report provides that, according to Articles 363 and 365 of the Association Agreement, gradual approximation to EU environmental law and policy and implementation of climate change policy are carried out in accordance with Annexes XXX and XXXI to the Association Agreement. At the same time, Ukraine's obligations under the Association Agreement do not cover all provisions of the EU Directives. According to the statistical data, the total number of legal acts of this negotiated chapter to be implemented is 911 (the number of acts that do not require implementation is 717), the number of acts that are fully implemented is 13, the number of implemented international protocols and conventions is 25, the number of acts to be implemented is 156 (Cabinet of Ministers of Ukraine & European Commission, 2022, p. 157).

Addressing environmental issues within Sustainable Development Strategy requires applying a whole range of directives and regulations related to European Sustainability Reporting Standards.

## 2.5 European Sustainability Reporting Environmental Standards Implementation

In August 2024, the Cabinet of Ministers of Ukraine approved the Strategy for the Restoration, Sustainable Development and Digital Transformation of Small and Medium-Sized Enterprises for the period up to 2027. One of the operational goals of this Strategy is to create a favorable regulatory environment and deregulation, which includes, among other things, the standardization and digitalization of accounting documents. Another important goal, which is environmentally centered, is to stimulate a "green transition" which includes the introduction of sustainability reporting standards for small and medium-sized enterprises (Order NO. 821-R., 2024).

A little later, in October 2024, the Government of Ukraine adopted another order, which endorsed the Strategy for the Implementation of Sustainable Development Reporting by Enterprises and the Operational plan for its Execution in 2024-2026. It defines Strategic objective 1. “Introduction of European Sustainability Reporting Standards (ESRS) in Ukraine, submission and disclosure of sustainability reporting by enterprises” (ORDER NO 1015-r, 2024).

There are 5 “Environmental” standards within such category as topical ESRS, namely: ESRS E1 “Climate change”, ESRS E2 “Pollution”, ESRS E3 “Water and marine resources”, ESRS E4 “Biodiversity and ecosystems”, ESRS E5 “Resource use and circular economy” among a total of 12 applicable standards. European researchers postulate that ESRS adoption is the largest-ever introduction of mandatory sustainability reporting globally, importantly affecting EU and non-EU firms (Donau et al., 2024, p. 1). At the same time, Ukrainian scholars emphasize the urgent need for a fundamental revision of post-war environmental policy, in particular the clear establishment of personal responsibility for public officials at all levels who adopt unlawful decisions or fail to ensure compliance with environmental legislation and the implementation of relevant programs. It is also underscored that Ukraine already possesses a legal framework capable of ensuring a safe living environment for the population and optimizing the use of natural resources in line with business interests (Teremetskyi et al., 2023).

In June 2020, the EU adopted the Taxonomy Regulation which provides a classification system for environmentally sustainable economic activities (Regulation - 2020/852 - EN - Taxonomy Regulation - EUR-Lex, n.d.). The classification of the Taxonomy Regulation is organized around six environmental objectives (Article 9): 1) climate change mitigation, 2) climate change adaptation, 3) the sustainable use and protection of water and marine resources, 4) the transition to a circular economy, 5) pollution prevention and control, and 6) the protection and restoration of biodiversity and ecosystems (Hummel & Jobst, 2024).

It can be considered promising to focus on the European Green Deal and current trends in harmonizing of Ukrainian legislation with EU legislation on the implementation of European Sustainability Reporting Standards.

For a long time, an important role within the system of EU secondary legislation on reporting by economic entities has been playing by Directive 2013/34/EU operating with the concept of “non-financial reporting”. This Directive was modernized by the adoption and entry into force in January 2023 of Directive 2022/2464/EU which introduced a number of concepts in the context of the sustainable development paradigm, including, but not limited to, “sustainable development issues” covering, *inter alia*, environmental aspects; “sustainability reporting” meaning the provision of certain information in accordance with clearly defined requirements for different categories of economic entities. Having provided self-screening of archived level of Ukrainian legislation harmonization with the EU *acquis*, it was prepared the relevant report noting that the current amendments to these Directives have not yet been implemented in Ukraine (Cabinet of ministers of Ukraine & European commission, 2022, p. 33).

## 2.6 Economic entities of public interest as subjects of sustainability reporting

Pursuant to a new wording of Art. 19a “Sustainability reporting” of the Directive 2013/34/EU, information on sustainability matters within the management report shall be provided by large undertakings, as well as small and medium-sized undertakings, which are characterized with a common feature - they are required to have the status of public-interest entities.

Given that small and medium-sized undertakings have the right not to include such information in their management reports for financial years starting before 1 January 2028, large enterprises will have to be the first to demonstrate an appropriate level of responsibility to society. According to the general requirements – as large undertakings shall be recognized ones exceeding at least two of the three following criteria on the balance sheet date: (a) balance sheet total: EUR 25 million; (b) net turnover: EUR 50 million; (c) average number of employees during the financial year: 250.

In the context of the axiomatic principles of the doctrine of law and law enforcement regarding the principle of “*Lex specialis derogat generali*” (special law supersedes general law), the mission and obligation of preparation and submission of sustainability reports in 2025 shall be executed by large enterprises that exceed the average number of 500 employees during the financial year on the balance sheet. In turn, other large enterprises will have to prepare and submit sustainability reports much later, namely, for financial years starting on or after 1 January 2027, instead of 1 January 2025, which was in effect previously. This amendment, stipulated by the new Directive

adopted in April 2025 (Directive - EU - 2025/794 - EN - EUR-LEX, n.d.), can be characterized as forced, urgent and fragmented.

In such a context, it is advisable to concretize the concept of “public-interest entities”. According to the official authentic interpretation contained in the current wording of Art. 2 of Directive 2014/34/EU, the EU refers to economic entities of public interest as both specifically defined and non-exhaustive list of unspecified entities: 1) those whose transferable securities are admitted to trading on a regulated market of any Member State; 2) credit institutions; 3) insurance undertakings as well as those outlined in a general format - those that are designated by Member States as public-interest entities at the discretion of each Member State, in particular, due to a particularly important type of economic activity, size or number of employees.

For comparison, according to Art. 1 of the Law of Ukraine “On Accounting and Financial Reporting”, “enterprises of public interest” are: issuers of securities whose securities are admitted to trading on a regulated capital market or in respect of which a public offer has been made, banks, insurers, non-state pension funds, other financial institutions and enterprises that are classified as large enterprises in accordance with this Law (LAW OF UKRAINE No 996-XIV, 1999).

Taking into consideration above mentioned, it is important to disclose an important feature of Ukrainian legislation, which is that, unlike in the EU, all enterprises that meet the criteria of large enterprises are considered to be of public interest automatically. Such a legislative approach in Ukraine will lead to a significant increase in the number of sustainability reporting entities from the first year of implementation of the standards, although in the EU, those economic entities that are large, employing more than 500 people, and not being of public interest will not report from the first year.

Hence, large undertakings of public-interest established under EU Member States legislation shall include in the management report 2025 information containing, inter alia: implementing actions and related financial and investment plans, to ensure that its business model and strategy are compatible with the transition to a sustainable economy and with the limiting of global warming in line with the Paris Agreement under the UN Framework Convention on Climate Change and the objective of achieving climate neutrality; a description of the time-bound targets related to absolute greenhouse gas emission reduction targets at least for 2030 and 2050 (Directive - 2013/34 - EN - Ifrs - EUR-Lex, n.d.).

Starting from 2025, foreign economic entities (non-EU residents) whose securities, similar to European companies, are admitted to trading on a regulated market of any EU Member State will be required to prepare sustainability reports.

Another category of foreign economic entities that carry out so-called “material activities” in the EU will be required to file reports in the EU starting from 2029. The qualification of activities as “material” will be based on certain quantitative criteria where the basic one is the net turnover for two consecutive years, which must exceed EUR 150 million, but is expected to be increased up to EUR 450 million. At the same time, at least one of the following criteria is also required: one listed subsidiary registered in the EU; at least one large subsidiary in the EU; a branch in the EU with a net turnover of more than EUR 40 million in the previous year.

As far as Ukrainian legislation still applies the criteria provided by Directive 2013/34/EU before its modernizing by Commission Delegated Directive (EU) 2023/2775 of October 17, 2023 as regards the adjustment of size criteria for micro, small, medium-sized and large enterprises or groups, the related Draft Law of Ukraine “On Amendments to the Law of Ukraine “On Accounting and Financial Reporting in Ukraine” on the Introduction of Sustainable Development Reporting” is developed and is expected to take into effect from January 1, 2026 (Draft Law of Ukraine, 2025). The new Law is likely to introduce amendments regarding preparation, submission and disclosure of sustainability reporting in Ukraine, to the update criteria of determining the categories of both economic entities and their groups taking into account modernized EU law rules.

## 2.7 Criteria of classification of groups as subjects of sustainability reporting

In spite of the fact that the Law of Ukraine “On Accounting and Financial Reporting in Ukraine” was adopted back in 1999, the concept of “group” was enshrined in Art. 1 just in July 2022. The official authentic interpretation was introduced by the Law of Ukraine on Amendments to this Law of Ukraine dated 19.07.2022 No. 2435-IX and contains a certain formal and logical flaw, since the concept of “group” is defined through the identical

word “group”. Thus, a group is a group of legal entities consisting of an enterprise that controls other enterprises (parent enterprise) and all enterprises controlled by it (subsidiaries) (Law of Ukraine No 996-XIV, 1999).

From lawmaking practice adopted in Ukraine, the above mentioned Draft of Law is likely to duplicate the provisions of EU legislation mechanistically, regardless of how well they correspond to both the macro-level economic situation under martial law and meet the key trends in the post-war economic recovery of Ukraine, and the micro-level financial condition of economic entities' groups.

In this context, it is worth referring to the relevant criteria modernized in EU law assigning groups to one of three categories - “small group”, “medium group” and “large group”. Accordingly, small groups consist of a parent and subsidiaries that are subject to consolidation and that, on a consolidated basis, do not exceed at least two of the following three criteria at the balance sheet date of the parent: total net assets of EUR 5 million, net turnover of EUR 10 million, and an average number of employees of 50. It should be noted that EU Member States have the right to derogate from these parameters and increase their thresholds for total net assets and net turnover, but they should not exceed EUR 7.5 million and EUR 15 million, respectively. This aspect is emphasized given that the Member States do not have a similar right in relation to other categories of groups - medium and large.

In accordance with the current EU law requirements, medium groups are those that are subject to a similar conceptual approach to not exceeding the criteria, and meet two of the three criteria - total net assets of EUR 25 million, net turnover of EUR 50 million, and an average number of employees of 250 during the financial year. Finally, groups are recognized as large if they meet the same quantitative criteria as medium-sized groups, with the demarcation line being reversed, i.e., if they exceed and meet at least two of the three similar criteria, namely, total net assets of EUR 25 million, net turnover of EUR 50 million, and an average number of employees during the financial year of 250.

According to the proposed wording of Article 12<sup>2</sup> of the aforementioned Draft Law of Ukraine, the circle of entities that will be required to prepare sustainable development reports also includes parent enterprises, but only of large groups.

Pursuant to the new wording of Art. 29a of Directive 2013/34/EU, modernized by the Corporate Sustainable Reporting Directive 2022/2464/EU, parent companies of a large group include in the consolidated management report the information necessary to understand both the impact of the group on sustainable development processes and the impact of sustainable development factors on the group's performance and financial position, at the same time, subsidiaries may be exempted from preparing separate reports under certain conditions. Nevertheless, if a subsidiary is a large public-interest entity, the relevant exceptions rules shall not be applied in any manner whatsoever resulting in preparation separate reports by them.

Ukrainian and other economic entities being residents of foreign jurisdiction which are business partners for the undertaking of the EU Member states can find themselves under the necessity to deliver sustainable reporting information within the scope of rules regarding European Sustainable Reporting Standards. Indeed, pursuant to Art. 29a(3) of Directive 2013/34/EU, appropriate reporting information shall cover not just the own transactions of group but also its value chains, business relationships, and supply chains.

Starting from 2029, parent companies registered outside the EU will have to start submitting sustainability reports, while it is important to emphasize that a separate EU standard will be developed for such companies requiring further in-depth research.

Primarily, ESRS are considered from the point of view of their positive impact expected. Alongside, it's important to identify their possible disadvantages or challenges which include, in specific, volume and complexity of reports, cost implementation, risk of information inconsistency (Bezverkhyi, 2024).

The point of view from outside the EU, presented by the Ukrainian researcher, is worth complementing with the point of view from within the EU. Hence, the challenges for economic entities in EU Member State - Finland were summarized by Maria Koskelainen focusing on the following aspects as: misunderstanding what kind of information should be included in the report; managing the numerous reporting requirements and interpreting what each obligation of ESRS standards entails in practice; implementing reporting standards involves significant study, investigation, and resource allocation by the companies; setting materiality thresholds and prioritization of impacts, data collection and the needed data may not be available (Koskelainen, 2024).

In-depth elaboration both general approaches and peculiarities of ESRS makes sense in scientific and applied terms undoubtedly, but, at the same time, it is worth raising one conceptual issue whether it is possible

objectively not just sustainable but any other development of Ukraine under conditions of war. This question is probably more rhetorical in nature, but calling into question the feasibility of a total transfer of the European peaceful discourse on sustainable development reporting to the Ukrainian realities of today.

In this context, it is a certain association parallel with the announced EU-Ukraine negotiations in the context of Carbon Border Adjustment Mechanism. Recognizing the incomplete correspondence between the EU's reasonable environmental requirements within the framework of the sustainable development strategy and the realities of the war in Ukraine, the Minister of Environmental Protection and Natural Resources articulated that "To minimize the impact of the CBAM (Carbon Border Adjustment Mechanism) on Ukrainian manufacturers, the Ukrainian government is considering all possible options for cooperation with the European Union, including the temporary exclusion of Ukrainian exports from the mechanism through the force majeure instrument" (Kurashyna, 2024). Despite of such intention was not implemented and the European Commission replied for a request of the European Business Association officially that Ukraine did not ask the EU for a delay in the introduction of the CBAM environmental duty (Novikov, 2025), the concept approach itself could be recognized as promising.

Hence, there is the issue that deserves a professional discussion between all categories of public and private stakeholders which is actual but remains open from applied and philosophy points of view having arguments pro et contra. Its quintessence is whether Ukraine is worthwhile temporarily postponing the implementation of sustainable development reporting for public-interest entities and their groups for the period of its post-war recovery.

## CONCLUSIONS

Synthesizing the above descriptive, analytical, and prognostic considerations, the following main conclusions can be delivered.

Ukraine makes significant efforts to synchronize its national research policy with the strategy of the EU institutions regarding further functioning of the European Research Area. The key role in this context is played by strategic goals, operational objectives and specific tasks provided for in the bylaws on the roadmap for European integration in this area. This instrument is aimed at facilitating the fulfilment of Ukraine's international treaty obligations under the Association Agreement and the EU accession negotiation within the relevant mandatory chapter "Science and Research".

The insufficient effectiveness of the voluntary coordination method of Member States actions within the framework of the ERA determines the modernization of conceptual approaches by the EU institutions to significantly increase the role of mandatory legal regulation for the proper implementation of structural policies and related actions by 2027. Among other things, significant attention is expected to be focused on the legal instruments related to unlocking the fifth-freedom within the European Union's priority areas related to internal market for knowledge, green transition, amplifying access to research and innovation excellence, promoting coordinated research and innovative investments and reforms.

Disclosed aspects on science and research are closely related to global goals of Sustainable Development Strategy which are being implemented at the regional and nation states levels, including, *inter alia*, environmental component in a wide sense. These issues are defined as subjects of accession negotiations between EU and its Member States and Ukraine within another special negotiated chapter "Environment and Climate Change".

Among the legal instruments of the EU Green Deal implementation, the important role belongs to a quite wide range of directives and regulations related to European Sustainability Reporting Standards to be applied by public-interest entities, including parent companies and subsidiaries established under legislation of both EU Member states and foreign jurisdictions. The current stage is characterized by dynamic processes in the field of lawmaking aimed at improving Ukrainian legislation in the areas of accounting and auditing related to the ESRS implementation as whole ensuring compliance with criteria of classification entities and their groups as subjects of sustainable reporting, in particular, in the context of the need to provide convergence of the EU *acquis* and Ukrainian legislation.

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