



Leveraging Integrity for Ukraine's Reconstruction: **The Role of Ethical Businesses**

Prepared by

Sofiia Sapihura

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Glossary

Business integrity: a principled approach to business whereby compliance and ethics are embedded into a company's philosophy and commercial operations. This encompasses compliance with laws and regulations as well as the promotion of ethical values. Upholding integrity includes anti-bribery and anti-corruption, anti-money laundering, compliance with sanctions regimes, consumer protection, environmental and social governance, and taxation.¹

Business ethics: application of ethical values to business behaviour.²

Compliance: maintaining and ensuring adherence to established policies, regulations, standards, and rules. It aims to prevent and detect violation of rules and covers both internal policies and procedures as well as legislation. The main objective of corporate compliance is to ensure that a company has a secure system of internal controls to manage the risks faced by businesses.³

Corporate governance: the system by which companies are directed and controlled. It provides a framework through which a company can attain its objectives and therefore encompasses both the corporate culture and the internal systems and controls through which risks are managed.⁴

Corporatisation: refers to the change in the organisational and legal form of a business entity into a corporate enterprise.

Corruption: the abuse of functions for private gain which harms the public interest, typically breaching law, regulations, and/or integrity standards.⁵

Degrading treatment or diminishing a person's dignity: refers to creating feelings of fear, anxiety, being worthless, or suffering that exceed what is unavoidable in a lawful context. In lawful situations (for example, during an inspection or the imposition of a fine), a certain degree of discomfort or stress may be inevitable. However, a public authority or official must not inflict additional feelings or suffering that are not necessary for the lawful procedure and not justified by its legitimate aims.⁶

Economic entity (or just 'an entity'): participants in economic relations who engage in economic activities by exercising their economic competence, possess separate property and bear liability for their obligations within the limits of that property. Economic entities include state, municipal, other enterprises, and individual entrepreneurs that are registered in accordance with the law and conduct economic activities. In this report, the term covers enterprises, companies, and individual entrepreneurs.

Regulatory arbitrariness: the inconsistent, unpredictable, or discretionary application of laws, rules, or administrative procedure by public authorities, in a manner that lacks clear justification, evidence, due process, legal rules.⁷

Rule of law: the norm that all citizens in a state are subject to the same laws in the same way, with established rights upheld by an independent judiciary.⁸

[Footnotes are accessible here.](#)

Executive Summary

This report provides an evidence-based assessment of how Ukrainian businesses are advancing integrity and corporate compliance practices during conflict. By highlighting concrete patterns, sectoral dynamics, and the voices of ethical companies, the report aims to support a post-war reconstruction process in which business integrity is not only safeguarded, but strategically leveraged to build a more competitive, transparent, and resilient Ukrainian economy.

The report identifies key drivers of business integrity maturity, major operational constraints, and emerging opportunities for collective action initiatives to prevent corruption during reconstruction. The analysis offers insight into which integrity measures deliver the highest value for companies, where capacity gaps persist, and what types of external support are most urgently needed.

The report reveals a maturity curve in which a strong nucleus of companies demonstrates advanced integrity practices but a non-negligible share remain at an early developmental stage – highlighting both progress made and the need for targeted support to raise overall system maturity across the sample. The findings imply the absence of linear or monotonic trends, suggesting that integrity maturity is found to be driven primarily by internal governance arrangements, leadership commitment, and organisational culture rather than by a company's legal form, economic size, or age. However, patterns emerge in terms of sectoral distributions of integrity maturity, indicating potential capacity gaps and sectoral imbalance, particularly within the construction sector.

The report argues that a wide range of integrity-enhancing reforms – particularly open data, state registers, online services, and corporate compliance policies – have delivered tangible value to the businesses within the sample, though their usefulness

remains uneven across initiatives. The findings demonstrate that integrity measures deliver substantial and multi-dimensional benefits for the vast majority of companies – from risk reduction and improved credibility to strengthened internal business processes – while also highlighting that specific instruments such as training, policies, digitalisation, audits, and risk-management systems play a central role in enabling these positive outcomes.

The data indicate that a substantial share of companies of the sample struggle to implement integrity measures and the difficulties are distributed across several compliance framework elements. The most substantial capacity gaps relate to risk-management systems and the shortage of dedicated compliance, risk management, and operational audit professionals.

Within the sample, anti-corruption compliance rarely limits business, but companies adhering to integrity standards still face – in addition to uneven exercise of rule of law – systemic constraints in markets where informalities, regulatory arbitrariness, and opaque networks are required to be economically competitive, underscoring the need for targeted reforms and support. The strong readiness of businesses within the sample to engage in collective action against corruption during reconstruction presents a critical opportunity to deepen business integrity reforms through structured networks, shared standards, and coordinated support monitoring mechanisms.

While many companies within the sample can sustain integrity efforts independently, a majority require targeted external support, particularly in legal and technical assistance, funding, staff capacity-building, and digital tools to nurture compliance and integrity systems.

For consideration by three key stakeholder

groups – donors, Ukrainian public authorities, and the Ukrainian business community – this report sets out 13 recommendations grouped according to their primary focus:

- strengthening the enabling environment for ethical business practices (recommendations 1-6),
- mainstreaming business integrity frameworks (recommendations 7-10), and
- supporting collective action initiatives and monitoring mechanisms to prevent corruption during reconstruction (recommendations 11-13).

The report serves as a practical resource for donors, government authorities, business associations and private-sector partners seeking to design technical assistance programmes to improve regulatory approaches and strengthen the business integrity ecosystem in Ukraine in light of the conflict dynamics.

The findings are particularly relevant for donors and policymakers who require granular, practitioner-level evidence to inform programme design and investment strategies. They also provide Ukrainian businesses and associations with actionable guidance on strengthening internal systems, navigating regulatory challenges, and working collectively to reduce corruption risks in reconstruction sectors.

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Introduction

Context

Ukrainian business entities, since February 2022, operate amidst full-scale armed aggression by the Russian Federation against Ukraine, large-scale destruction of infrastructure, martial law, fiscal and financial constraints, and increased exposure to corruption risks at the local level and in sectors central to reconstruction, and in project implementation.

Ukraine's post-war reconstruction will take place in a high-risk environment characterised by large financial inflows in key reconstruction-related sectors, including construction and energy.

Donor support remains unprecedented, and the use of these resources will attract attention requiring further efforts to ensure transparency. While corruption risks are widely acknowledged, existing approaches often frame the private sector primarily as a source of risk rather than as a potential driver of integrity.



Research Questions and Analytical Framework

The research is framed around the central question: how can we leverage business integrity– beyond formal corporate compliance – to drive resilience, fair competition, prosperity, and trust in Ukraine’s post-war reconstruction economy? The overarching research question examines how Ukrainian businesses have advanced integrity and compliance practices amid war and during reconstruction, and what role ethically committed companies can play in reducing corruption risks in reconstruction-related sectors.

The research addresses a recognised evidence gap that constrains the effective design of integrity-focused reconstruction support. While available studies provide fragmented insights into corruption risks faced by Ukrainian businesses^{9 10 11 12} and the anti-corruption measures applied in the private sector in practice,^{13 14 15 16} there is limited evidence on how ethically committed enterprises function as agents of change within the business integrity ecosystem and what challenges they encounter. In particular, little is known about the level of integrity maturity among such companies, the effectiveness of the integrity and compliance mechanisms they implement, the constraints they face in integrity-constrained markets, and the conditions under which ethical business conduct can be sustained and scaled up during reconstruction.

“There is limited evidence on how ethically committed enterprises function as agents of change”

The underlying theory of change guiding this research assumes that business integrity can function as a strategic asset for reconstruction when ethically committed enterprises are enabled to internalize integrity systems, operate in a predictable regulatory environment, and engage collectively to mitigate corruption risks. To test the causal pathways underpinning this theory of change, the research assesses: (i) which integrity-enhancing reforms and measures are perceived by businesses as the most effective inputs for operating with integrity; (ii) which intermediate outcomes – such as risk reduction, improved credibility, and strengthened internal business processes – are generated through the implementation of corporate compliance and business integrity mechanisms; and (iii) which specific business integrity and corporate compliance measures serve as the most effective transmission enablers for achieving positive business and governance outcomes.

The research further examines the structural and contextual constraints that weaken theory-of-change assumptions, including uneven enforcement, regulatory arbitrariness, and market distortions that disadvantage ethical businesses. In parallel, it analyses capacity gaps and enabling conditions by identifying which components of business integrity and compliance systems are most challenging to implement, what forms of external support are required to overcome these difficulties, and how support needs differ across integrity maturity levels and sectors.

Finally, the research explores collective anti-corruption action as a scaling mechanism within the theory of change by assessing the willingness and preparedness of businesses to engage in joint anti-corruption initiatives during reconstruction, preferred modalities of engagement, and the conditions under which donors, international partners, and business associations can most effectively support collective action against corruption and amplify business-driven integrity solutions.

Objective of the Report

The objective of the report is to generate practitioner-level, evidence-based insights to help donors, international partners, and business associations scale and support authentic, business-driven integrity solutions developed by Ukrainian companies in response to rapidly changing wartime and reconstruction conditions.

The report seeks to leverage the often-underutilised potential of ethical businesses as active agents of corruption risk mitigation, rather than treating the private sector solely as a source of risk.

Structure of the Report

The body of the report is structured as follows: Section 1 examines divergent business integrity maturity profiles among Ukrainian companies, highlighting patterns across sectors and identifying areas where capacity gaps are most pronounced.

Section 2 analyses the broader institutional and regulatory context for integrity-driven business operations, including the perceived value and concrete benefits of integrity-enhancing reforms and corporate compliance mechanisms.

Section 3 explores the constraints faced by ethical businesses, with particular attention to uneven enforcement, regulatory arbitrariness, and distortions of competition that undermine integrity-based business models.

Section 4 identifies companies' priority needs for operating with business integrity and corporate compliance, including financial, technical, digital, and capacity-building support.

Section 5 assesses business readiness for collective anti-corruption action and outlines opportunities to strengthen collaborative, sector-based, and donor-supported initiatives.

Methodology

The research underpinning this report combines a literature review, a structured survey of Ukrainian companies with follow-up in-depth interviews, and a review of open source materials.

Survey Sample and Data Collection Approach

The survey targeted companies that had previously engaged in business integrity, corporate governance, or compliance-related initiatives, enabling the analysis to move beyond abstract perceptions and focus on specific practices, constraints, and needs. The survey collected microdata through questions inviting respondents to report their experiences over the past two years to generate actionable insights on the types of support needed to leverage anti-corruption measures in Ukraine's post-war reconstruction process.

The survey sample consisted of 118 companies from within the CGPA community¹⁷ that voluntarily agreed to complete an anonymous 19-question questionnaire administered through Qualtrics, an online survey platform. The survey questionnaire is annexed to this report. Following the exploratory analysis of the collected microdata, in-depth interviews were conducted with 10 respondents who, while completing the questionnaire, provided their contact details and consented to follow-up communication for research purposes. An interview synthesis note is annexed to this report.

Conceptualization of 'Ethical Business' & 'Integrity Maturity'

Throughout the report, the term 'ethical business' is employed to denote an economic entity that consistently upholds business integrity standards. In this context, ethical

business conduct goes beyond formal legal compliance and encompasses the practical embedding of integrity into day-to-day commercial operations. This includes, *inter alia*, the prevention of bribery and corruption, responsible engagement with public authorities, adherence to sanctions regimes, sound corporate governance, risk management, transparency in procurement and contracting, and accountability in relations with partners, employees, and communities, respect for the rule of law, as well as the promotion of business ethics.

Importantly, the report treats ethical business not as an idealized or static category, but as a continuum of 'integrity maturity' shaped by internal governance arrangements and external institutional conditions. The term 'business integrity maturity' is understood as the degree to which an economic entity has developed, implemented, and embedded business integrity and corporate compliance principles into its internal governance arrangements, operational processes, and organizational culture, ranging from *ad hoc* or fragmented practices to fully institutionalized, leadership-driven systems that are consistently applied, monitored, and continuously improved in practice. Other terms are defined in the glossary.

Conceptualization and Operationalization of Integrity Maturity Profiles and Company Segmentation

Integrity maturity profiles – reflecting a 10-point scale of corporate compliance and business integrity preparedness and commitment – were determined based on respondents' self-assessments provided in their answers to the questionnaire.

The segmentation of companies by sectors corresponds to the segmentation framework developed by the YouControl Catalogue¹⁸ tool. Meanwhile, segmentation by age is anchored in the major historical periods that have shaped Ukraine's economic and social

landscape, each of which introduced distinct conditions for business formation and development.

The segment of companies operating for more than 35 years comprises enterprises established prior to Ukraine's restoration of independence in 1991, which therefore evolved within the institutional and economic framework of the late Soviet period. The 21-34 years segment encompasses companies founded after 1991 but before the large-scale privatisation of state-owned enterprises in the early 2000s, a formative era marked by the emergence of Ukraine's first oligarchic conglomerates.

The 11-20 years segment includes economic entities created after the onset of the 2000s but before the Revolution of Dignity in 2014, a period characterized by gradual market consolidation and increasing regulatory complexity. The 4-10 years segment refers to companies established before the full-scale invasion in 2022 but after 2014 following the annexation of Crimea and part of Luhanska and Donetska Oblast, heightened sanctions-related vigilance, and the signing of the EU-Ukraine Association Agreement, which opened new business opportunities for access to European markets. Finally, the 1-3 years segment captures companies founded in the profoundly altered business environment that emerged after the Russian Federation's full-scale invasion of Ukraine in 2022.

Limitations of the Survey and the Research

Sample composition and self-selection bias:

The survey sample consists of companies that voluntarily participated and had prior exposure to business integrity, corporate governance, or compliance initiatives. As a result, the findings primarily reflect the perspectives of businesses already engaged with integrity frameworks, while companies with limited or no such engagement may be underrepresented. The results should

therefore not be interpreted as representative of the entire Ukrainian private sector.

Reliance on self-reported data: Integrity maturity levels and the presence, quality, and effectiveness of corporate compliance mechanisms are based on respondents' self-assessments. While the survey was anonymous and designed to mitigate social desirability bias, the possibility of over- or under-reporting cannot be excluded. The integrity maturity scale captures perceived rather than externally verified levels of preparedness.

Limited external validation of compliance practices: The research did not include independent audits, document reviews, or third-party verification of reported integrity measures. Consequently, the analysis focuses on perceived implementation and experienced outcomes rather than on formal compliance certification or objective performance assessments.

Sample size and sectoral distribution: Although the sample size (118 companies) allows for meaningful analytical insights, it limits the ability to draw statistically generalizable conclusions across all sectors of the Ukrainian economy. Sectoral comparisons should therefore be interpreted as indicative patterns rather than definitive sector-wide assessments.

Focus on CGPA-affiliated and integrity-engaged companies: The sample draws exclusively from CGPA network companies, which may differ from non-affiliated entities. This focus was intentional and aligned with the report's objective of examining ethically committed businesses but constrains broader extrapolation.

Cross-sectional design and timing constraints: The research captures business perceptions and practices at a specific point in time (September–November 2025), during an ongoing war and an evolving reconstruction context. Integrity practices, enforcement dynamics, and market conditions may change as reconstruction

accelerates, regulatory reforms progress, or donor programmes evolve.

Limited longitudinal insight: The study does not track changes in integrity maturity or compliance practices over time. As a result, causal inferences about how integrity and compliance systems evolve, scale, or deteriorate under prolonged reconstruction pressures remain limited.

Interview sample limitations: In-depth interviews were conducted with a small subset of survey respondents who consented to follow-up engagement. While these interviews provided valuable qualitative depth and contextual interpretation, they cannot be assumed to reflect the full diversity of experiences across the surveyed entities.

Context-specificity of findings: The findings are shaped by Ukraine's unique wartime, institutional, and reconstruction context, including uneven enforcement, regulatory arbitrariness, and donor-driven reform dynamics. Caution should therefore be exercised when transferring conclusions or recommendations directly to other country contexts without appropriate contextual adaptation.

Focus on integrity-enabling rather than enforcement outcomes: The research prioritizes integrity and compliance systems, practices, and enabling conditions rather than the direct measurement of corruption incidence, law-enforcement outcomes, or effectiveness. As such, the findings complement – but do not replace – enforcement-focused or criminal-justice-oriented analyses.

Notwithstanding these limitations, the combined use of survey data and in-depth interviews provides robust, practitioner-level insights into how ethically committed Ukrainian businesses experience, implement, and sustain business integrity under high-risk reconstruction conditions.

Section 1.

Divergent Business Integrity Maturity Profiles

The data indicate an emerging but uneven maturity landscape in business integrity preparedness, where the largest share of companies demonstrating relatively high levels of commitment, yet a notable proportion remaining at the lower end of the spectrum. Overall, 57% (68 respondents) of the sample present mature business integrity frameworks. In particular, nearly half of the surveyed companies (47%, or 56 respondents) positioned themselves at high levels of preparedness (the group comprises scores of 9-points – ‘Very high’, 8-points – ‘High+’, and 7-points ‘High’), reflecting the existence of formal and operational compliance mechanisms, regular application of business integrity principles, and – in the most advanced cases – integrity is embedded

embedded in leadership-driven strategic processes.

Being at a transitional maturity stage, a fifth of the respondents reported moderate preparedness (with 5-point – ‘Moderate’ and 6-points ‘Moderate+’), indicating the presence of basic policies and tools, though lacking system-wide consistency, integration, and enforcement.

In contrast, 23% (27 respondents) self-assessed their current business integrity and anti-corruption capacity as low (1-point ‘Very low’, 2-point – ‘Low+’, 3-point – ‘Low’, and 4-point ‘Low+’), typically characterized by the absence of structured policies, either ad hoc or minimal, inconsistent practices, limited awareness of business integrity as a strategic priority. Figure 1 illustrates the distribution of business integrity maturity levels among surveyed companies.

The findings imply the absence of linear or monotonic trends suggesting that business integrity maturity is driven primarily by internal governance arrangements, leadership commitment, and organisational culture rather than by a company’s legal form,

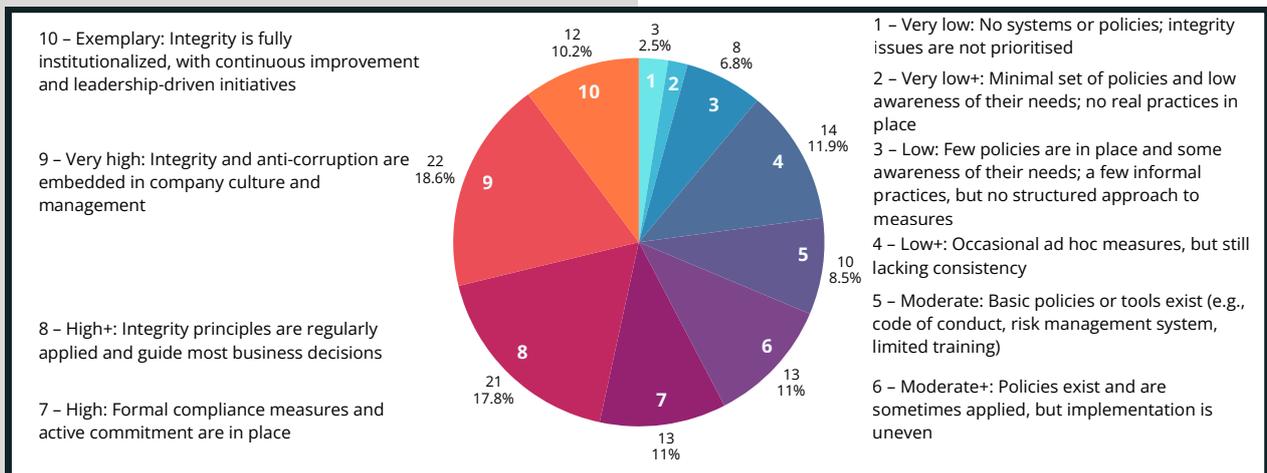


Figure 1. Distribution of Business Integrity Maturity Levels Among Surveyed Companies.

into organisational culture and decision-making processes. An additional 10% (12 respondents), pointed to fully mature business integrity cultures, and rated their systems as exemplary (10-points), by which integrity is institutionalized, continuously improved, and

economic size, or age. The analysis does not indicate any substantive association between a company’s legal and organisational form and its level of business integrity preparedness. While all maturity profiles encompass almost every legal form

represented in the sample, no form shows a consistent linkage with either higher or lower business integrity maturity.

Limited liability companies, state-owned enterprises, joint-stock companies and joint stock companies, in which more than 50 percent of shares are owned by the state, are represented at each maturity level with no clear concentration of any form at either the high or low end of the integrity system spectrum.

At the same time, municipal enterprises, private enterprises, and majority state-owned limited liability companies are represented in both the high- and low-maturity profiles, but do not appear in the exemplary or moderate groups. Individual entrepreneurs are represented in three out of four integrity maturity profiles, being absent only from the moderate maturity group. Figures 2.1-2.4 provide a breakdown of maturity profiles by legal and organisational form.

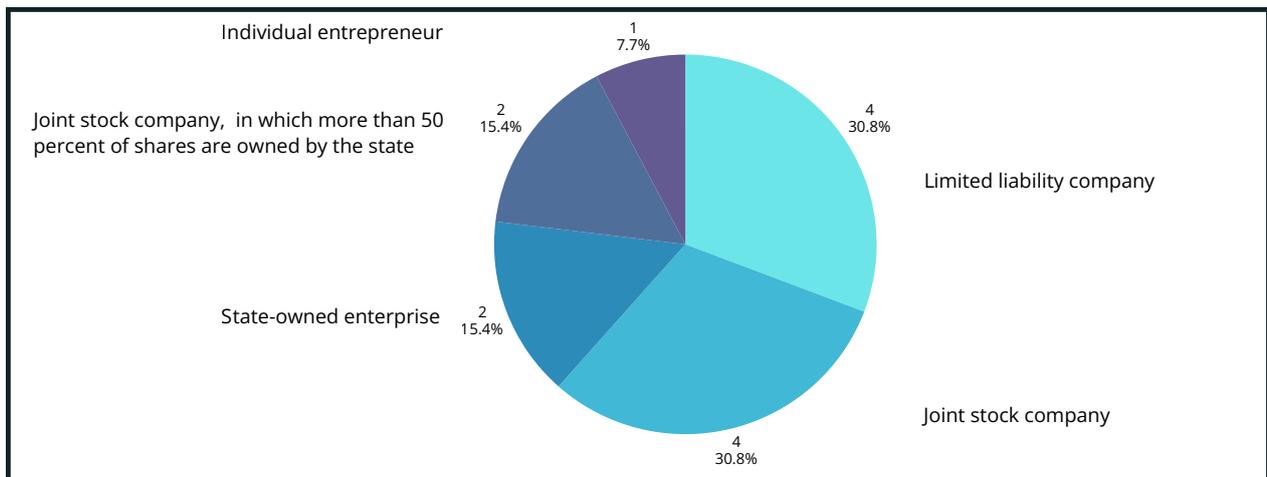


Figure 2.1. Exemplary Integrity Maturity: Breakdown by Legal and Organisational Form.

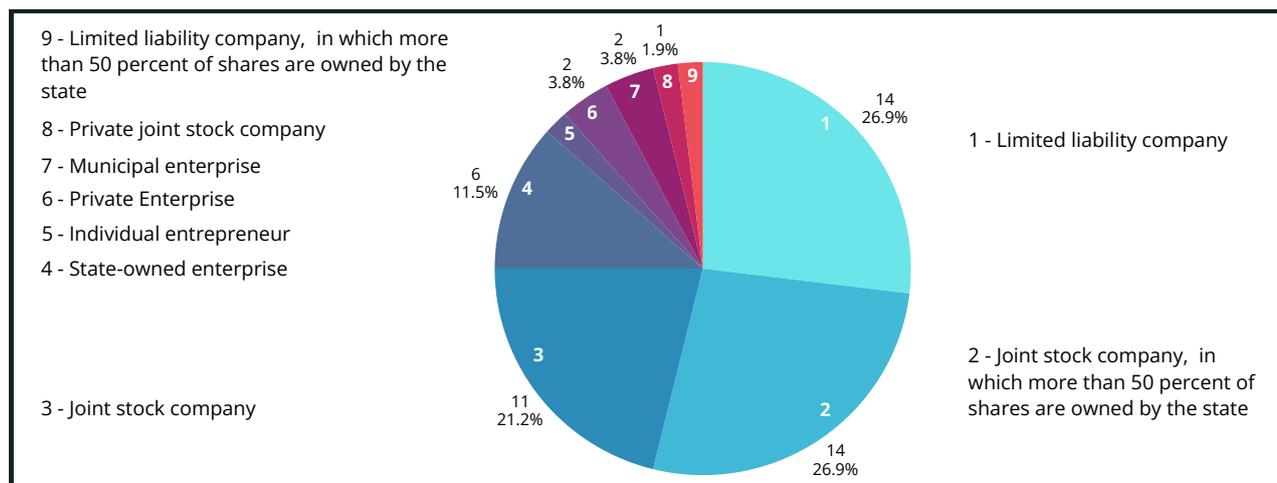


Figure 2.2. High Integrity Maturity: Breakdown by Legal and Organisational Form.

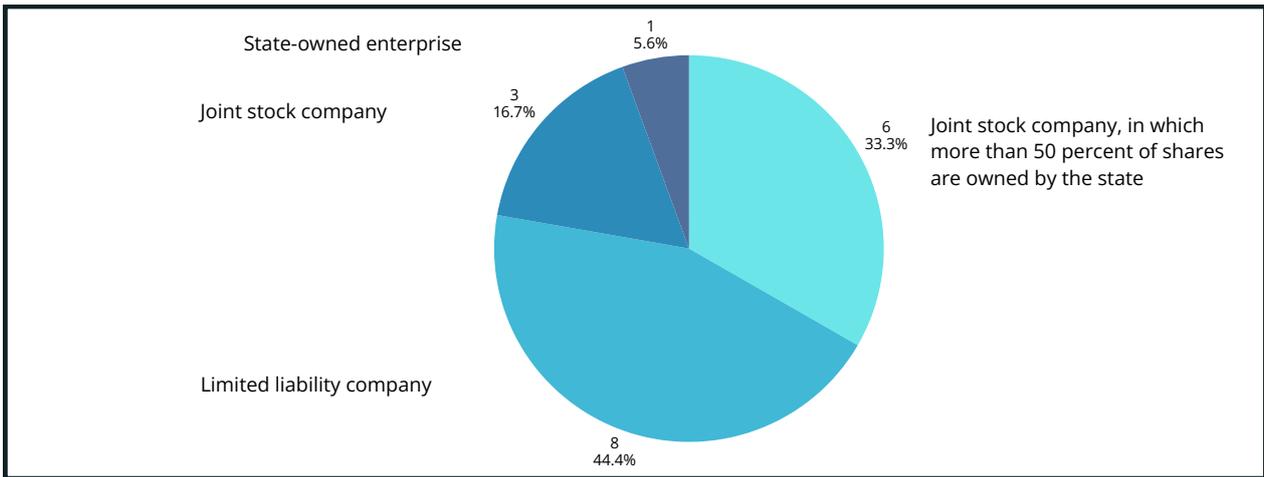


Figure 2.3. Moderate Integrity Maturity: Breakdown by Legal and Organisational Form.

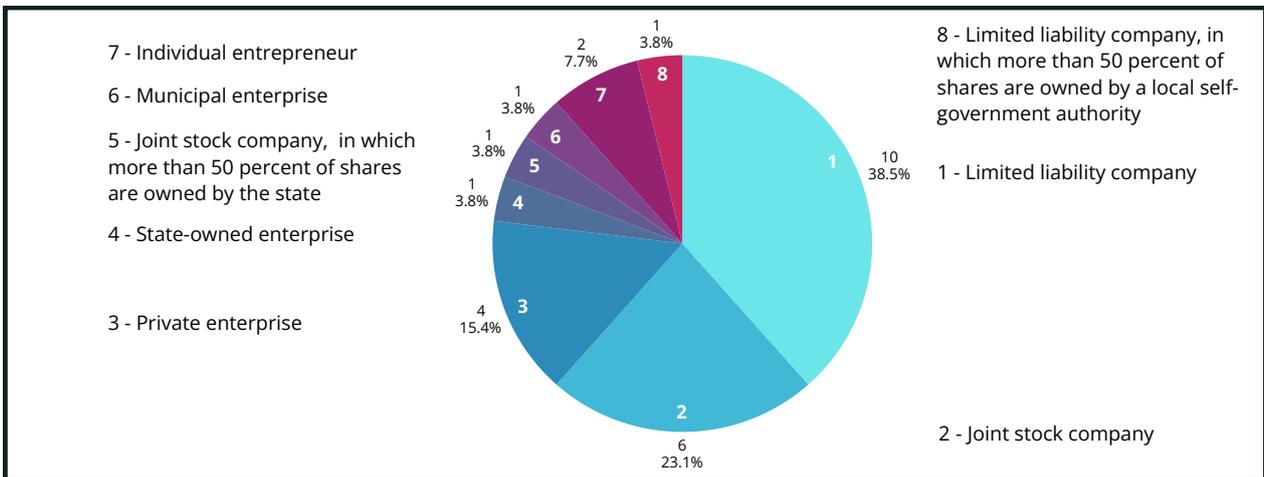


Figure 2.4. Low Integrity Maturity: Breakdown by Legal and Organisational Form.

Although the distribution of legal and organisational forms differs across groups, no coherent patterns or trends emerge. The absence of any linear relationship suggests that these categories are not functionally connected. Similarly, the analysis reveals no systemic correlation between either company turnover or organisational age and business integrity preparedness.

When disaggregated by 2024 turnover, all turnover categories are represented across all maturity profiles, with no evidence of exclusive clustering or any discernible structural pattern. Across all four integrity maturity profiles, enterprises with annual

turnover below EUR 2 million constitute the largest proportion relative to other turnover categories, ranging from 36% to 43% across the profiles. Specifically, such enterprises represent 37% of exemplary companies, 36% of high-maturity companies, 43% of moderate-maturity companies, and 39% of low-maturity companies, respectively. When examining companies with annual turnover of EUR 50 million or more, their shares remain substantial across all integrity maturity profiles: 36% among exemplary companies, 30% in the high-maturity group, 24% in the moderate-maturity group, and 22% even within the low-maturity category. Overall, the findings indicate that business integrity

maturity is not determined by company size, as measured by financial scale alone. While turnover may influence a company's capacity to invest in corporate compliance and business integrity systems, it does not appear to be a decisive or structural driver of integrity outcomes. Pictures 3.1-3.4 provide a breakdown of maturity profiles by turnover in 2024.

“Turnover does not appear to be a decisive or structural driver of integrity outcomes”

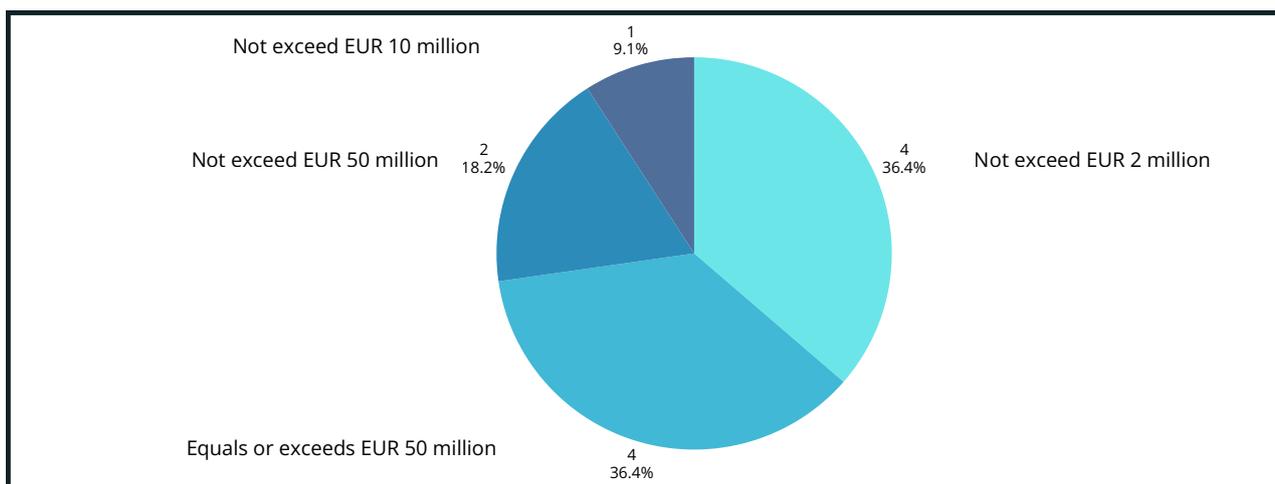


Figure 3.1. Exemplary Integrity Maturity: Breakdown by Turnover in 2024.

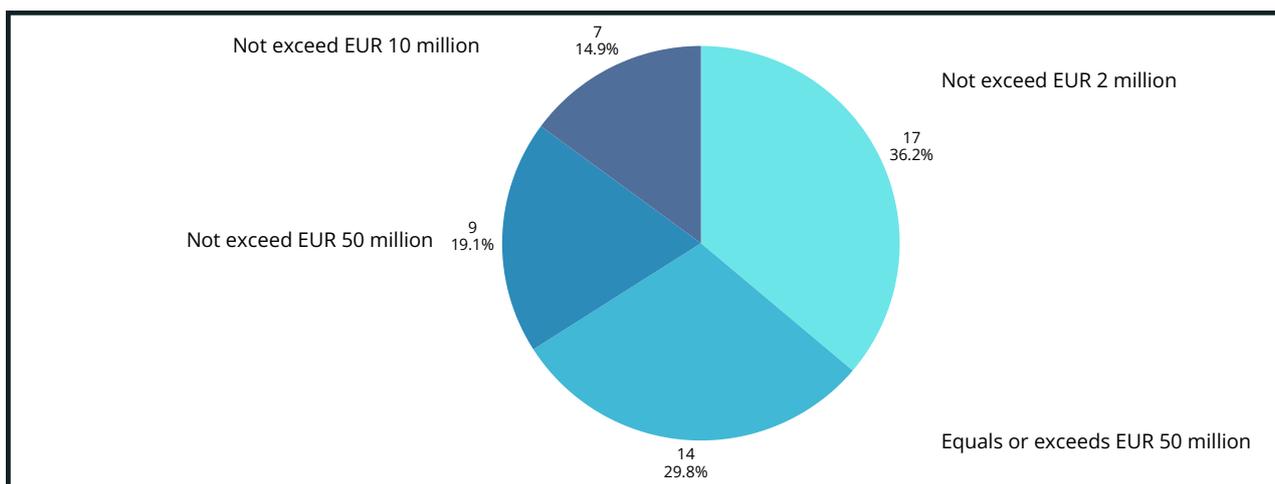


Figure 3.2. High Integrity Maturity: Breakdown by Turnover in 2024.

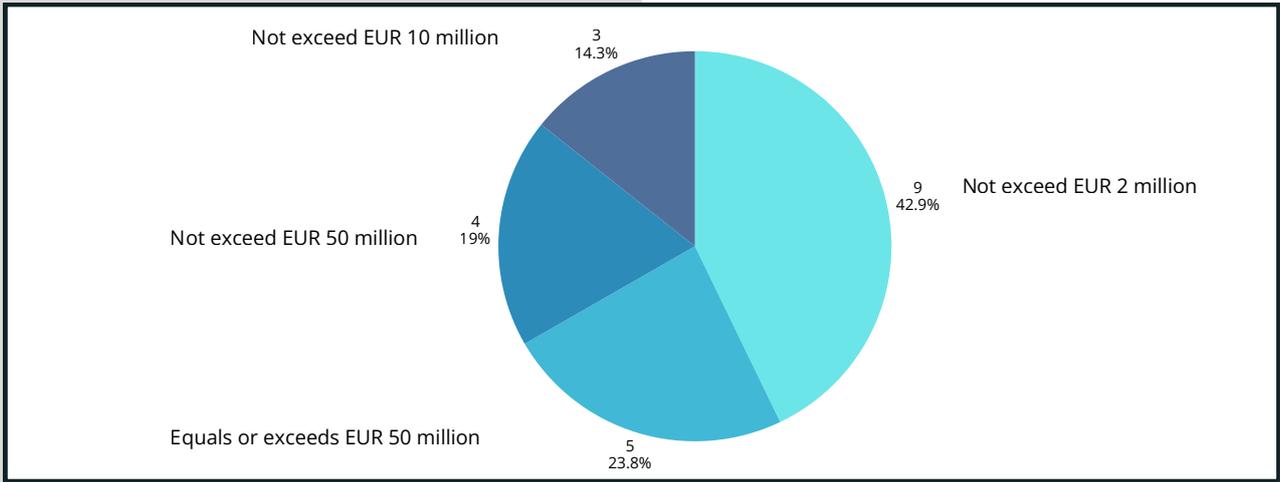


Figure 3.3. Moderate Integrity Maturity: Breakdown by Turnover in 2024.

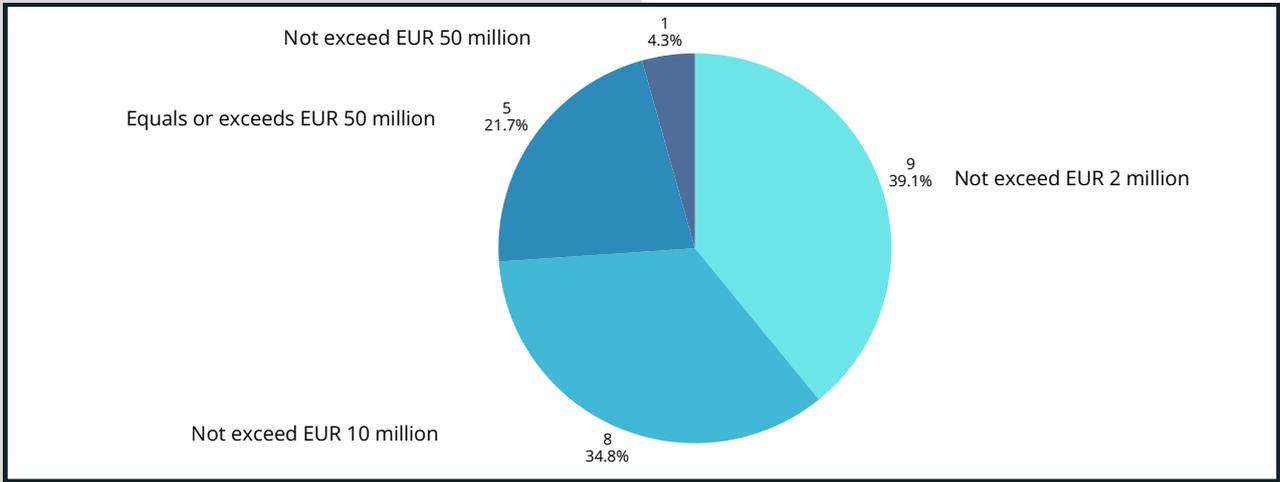


Figure 3.4. Low Integrity Maturity: Breakdown by Turnover in 2024.

This finding implies that integrity-focused support and compliance capacity-building should target enterprises across the full turnover spectrum rather than being limited to either SMEs or large firms.

A comparable picture emerges when examining company age: each maturity profile includes enterprises from almost all age segments, distributed in a manner that is broadly balanced rather than skewed. Pictures 4.1-4.4 provide a breakdown of each maturity profile by age.

“Integrity-focused support and compliance capacity-building should target enterprises across the full turnover spectrum”

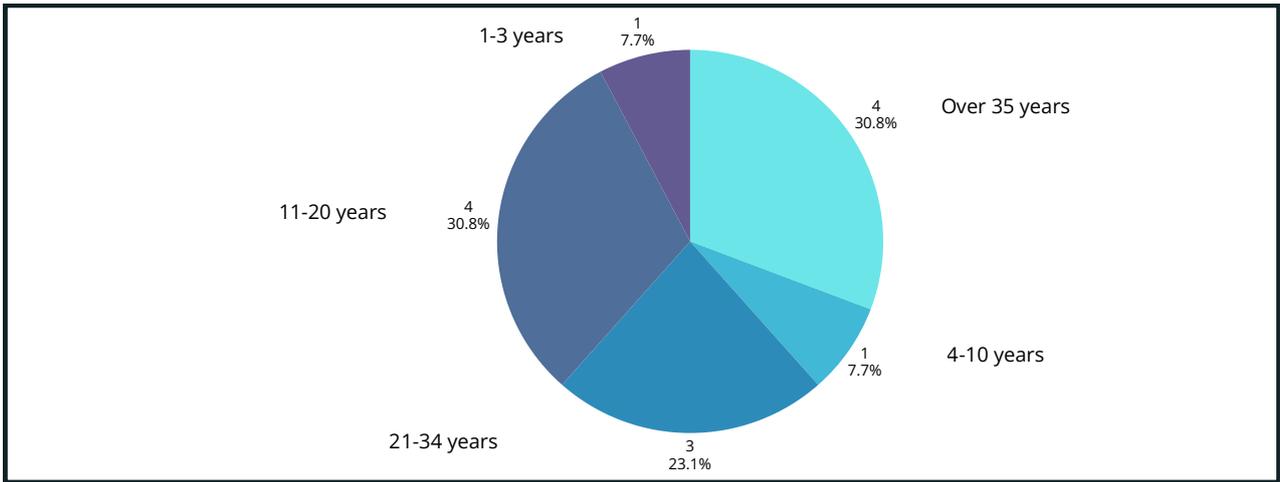


Figure 4.1. Exemplary Integrity Maturity: Breakdown by Age.

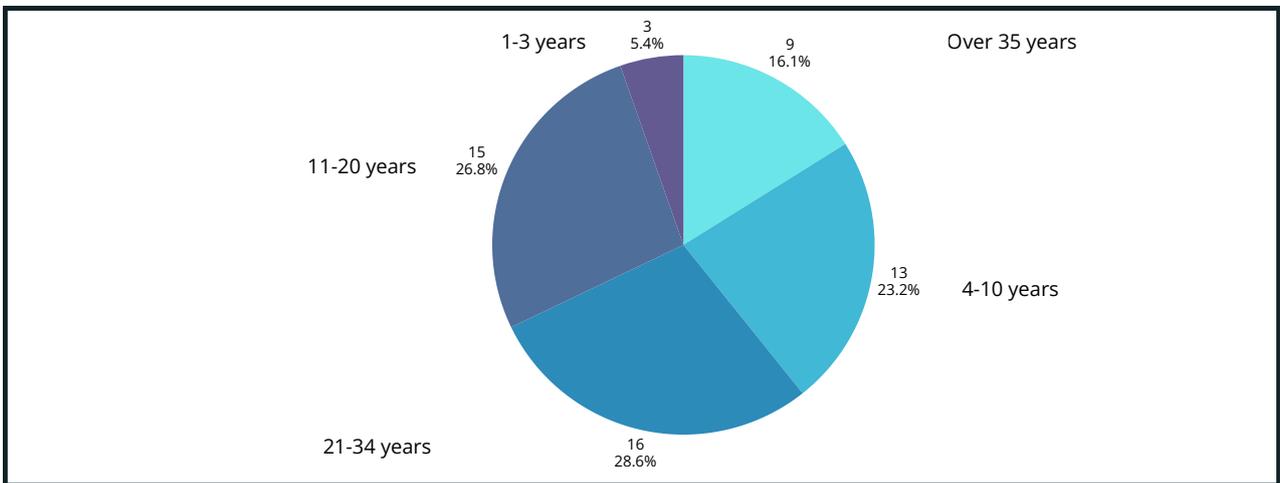


Figure 4.2. High Integrity Maturity: Breakdown by Age.

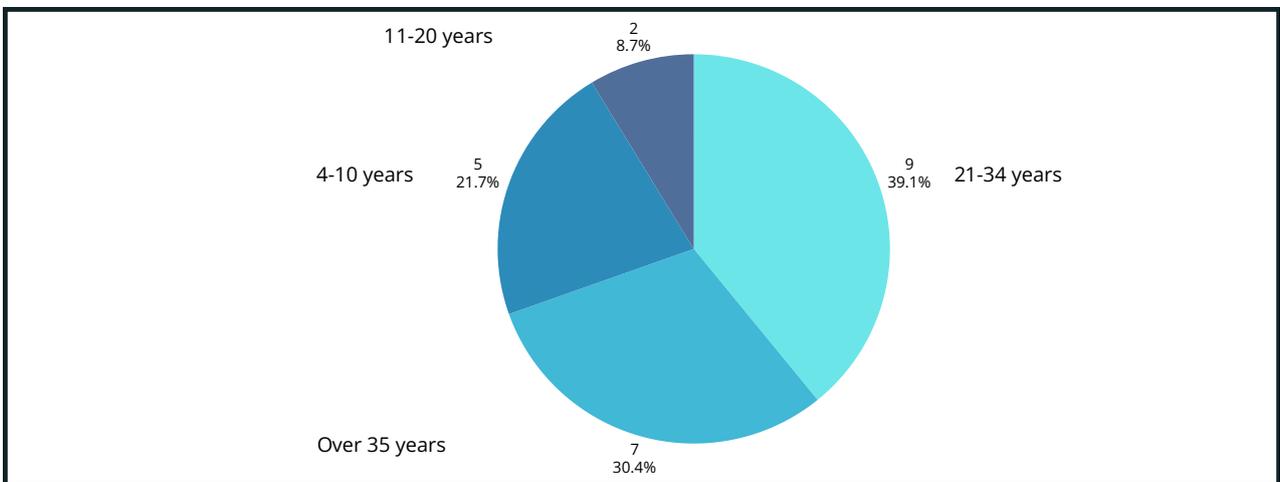


Figure 4.3. Moderate Integrity Maturity: Breakdown by Age.

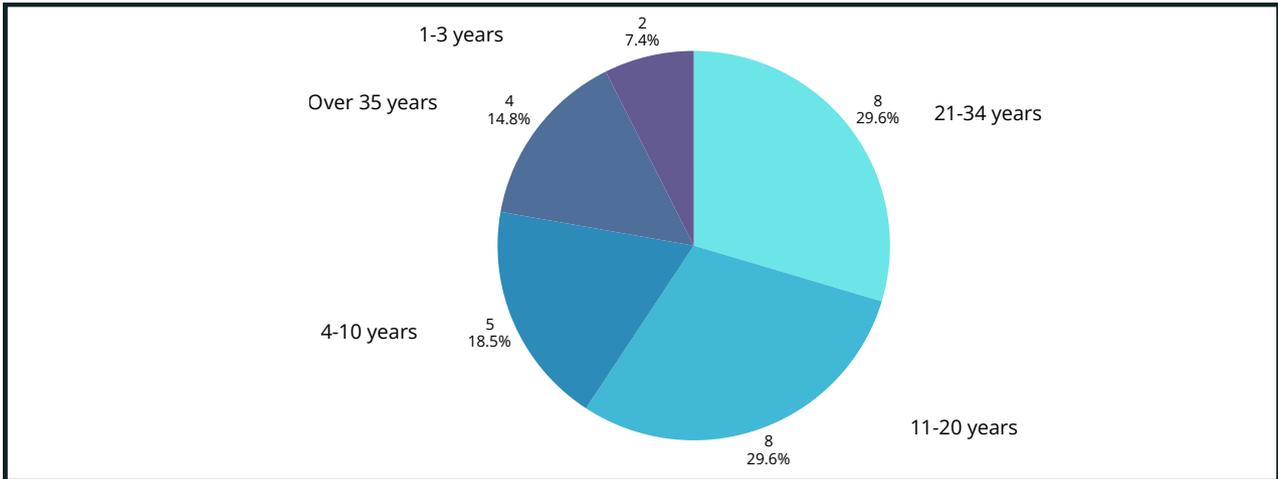


Figure 4.4. Low Integrity Maturity: Breakdown by Age.

However, patterns do emerge in terms of sectoral distribution indicating sectoral imbalance that highlights potential capacity gaps in the construction sector among others.

Exemplary- and high-profile companies are concentrated primarily in the energy sector and financial services, whereas construction companies – central to ongoing and post-war reconstruction – are predominantly located in the low-profile segment, with only limited presence in the moderate-profile group.

While numbers remain low, the highest shares of exemplary-profiled entities are found in financial services and energy (20%; 3 respondents each). A further set of sectors – including audit and accounting, catering and restaurant services, leasing and rental services, legal services, manufacturing of machinery and equipment, military, pharmaceuticals, and transport and logistics – each account for approximately 7%. Figure 5.1 demonstrates a breakdown of exemplary-profiled companies by sector.

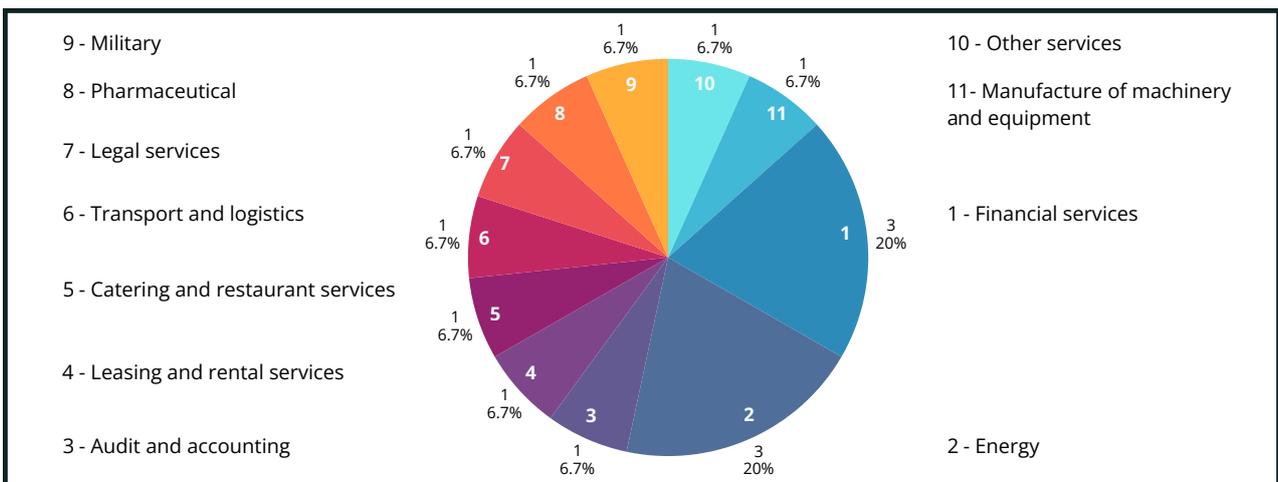


Figure 5.1 Breakdown of Exemplary-profiled Companies by Sector.

High-profile companies display a similar pattern, with 26% operating in financial services, 21% in the energy sector, and 14% in transport and logistics. Legal services represent 7%, while agriculture, information technologies, and the manufacturing of machinery and equipment each constitute 5%. Insurance, leasing and rental services, manufacturing, pharmaceuticals, retail trade, scientific research, and wood processing each account for no more than 3%. Figure 5.2 shows a breakdown of high-profile companies by sector.

Moderate-profile companies include 20% from within financial services and 15% from within the transport and logistics sectors, while construction, energy, and the manufacturing of machinery and equipment each account for 10%.

While agriculture, legal services, leasing of commercial premises, real estate operations, and rental services each represent no more than 5%. Figure 5.3 depicts a breakdown of moderate-profiled companies by sector.

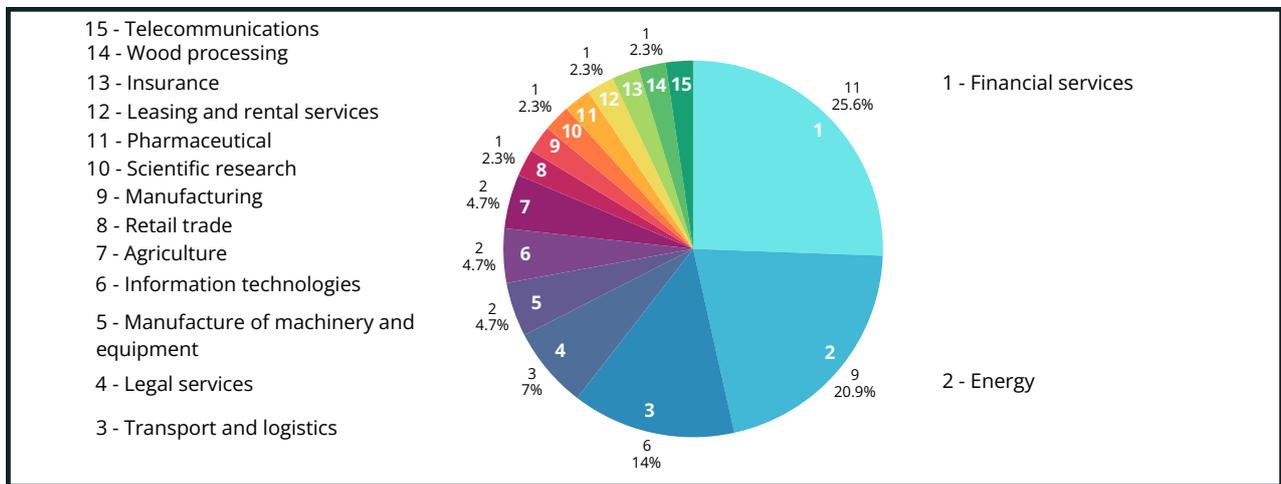


Figure 5.2. Breakdown of High-profiled Companies by Sector.

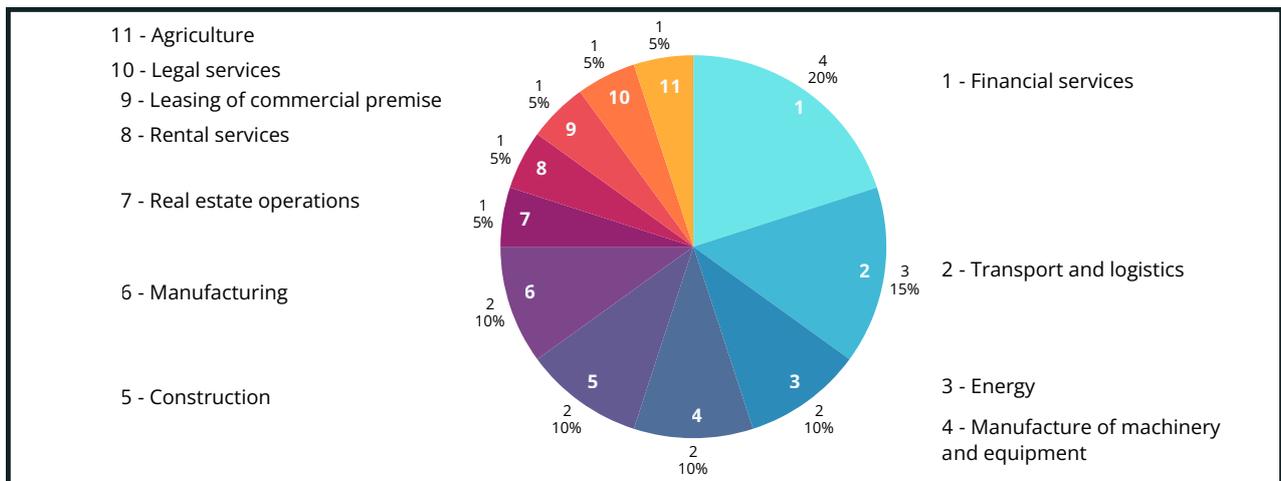


Figure 5.3. Breakdown of Moderate-profiled Companies by Sector.

The low-profile segment is dominated by companies from construction, retail trade, and transport and logistics (each representing 18%), followed by financial services and the energy sector (each accounting for 9%). While audit and accounting, chemical production, education services, furniture manufacturing, the manufacturing of machinery and equipment, maintenance and upkeeping of public green infrastructure facilities, and metallurgical activities each account for no more than 4%. Figure 5.4 demonstrates a sector breakdown of low-profile companies.

Taken together, these findings point to a dynamic but uneven integrity landscape, suggesting that business integrity maturity may be influenced more by internal factors than by structural characteristics such as size, sector, or legal status. This invites closer examination of the contextual conditions that shape how companies internalize and operationalize integrity systems. Section 2 explores this broader environment, assessing the external drivers, incentives, and constraints that frame business integrity practice in Ukraine.

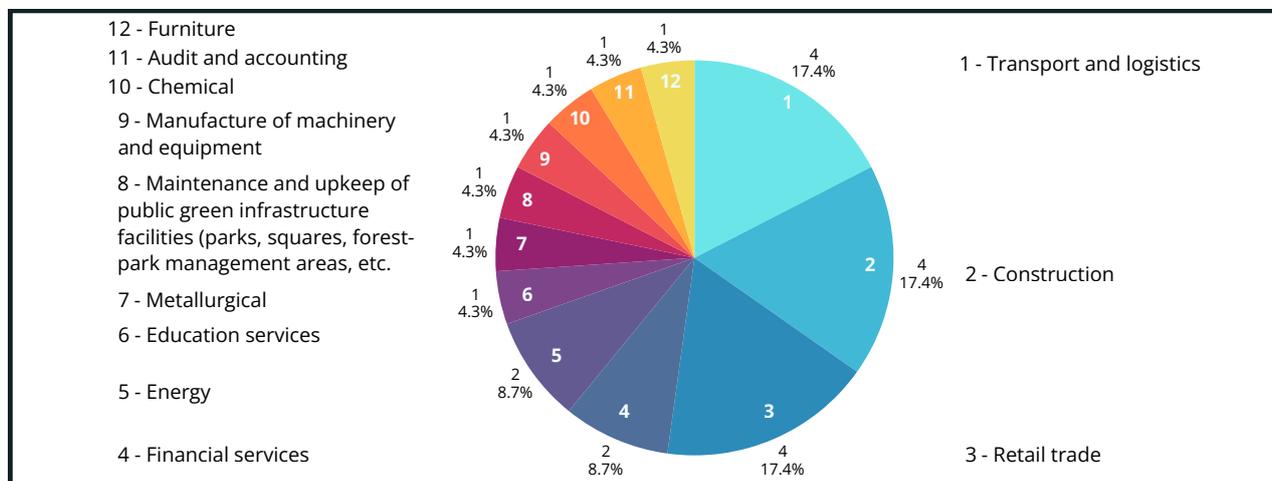


Figure 5.4. Breakdown of Low-profiled Companies by Sector.

“These findings point to a dynamic but uneven integrity landscape, suggesting that business integrity maturity may be influenced more by internal factors than by structural characteristics such as size, sector, or legal status”

Section 2. Context for Business Integrity Operations

The institutional and regulatory context in Ukraine can be characterized as broadly enabling — rather than unfavorable — to the exercise of instrumental enablers of integrity-driven business operations. This assessment is supported by two core factors: first, the demonstrated positive outcomes of integrity-supporting initiatives targeting the private sector; and second, the tangible benefits reported by surveyed companies implementing corporate integrity and compliance mechanisms. Together, these findings suggest that the prevailing environment, while not without gaps, provides a sufficiently conducive foundation for strengthening business integrity practices.

At the same time, several structural constraints continue to temper this enabling potential. These include uneven enforcement of regulatory requirements, the persistence of informalities in certain sectors, capacity limitations within some public authorities,

and the varying levels of institutional maturity across businesses. Addressing these challenges remains essential to ensure that existing business integrity enablers can be fully operationalized and scaled across the market.

Business-Perceived Value of Integrity-Enhancing Initiatives

Transparency and digital reforms stand out as the most useful integrity-supporting initiatives for ethical businesses, with other initiatives offering more mixed value. Open data and the transparency of state registers (49%, or 58 respondents) were most often highlighted as the most useful for conducting business with integrity over the past two years. The least frequently cited measures in terms of perceived usefulness are related to Business Ombudsman Council and judicial reform (each cited by 6%, or 7 respondents); the Law on Administrative Procedure (4%, or 5 respondents); and improved complaint-handling by the Anti-Monopoly Committee (3%, or 4 respondents).

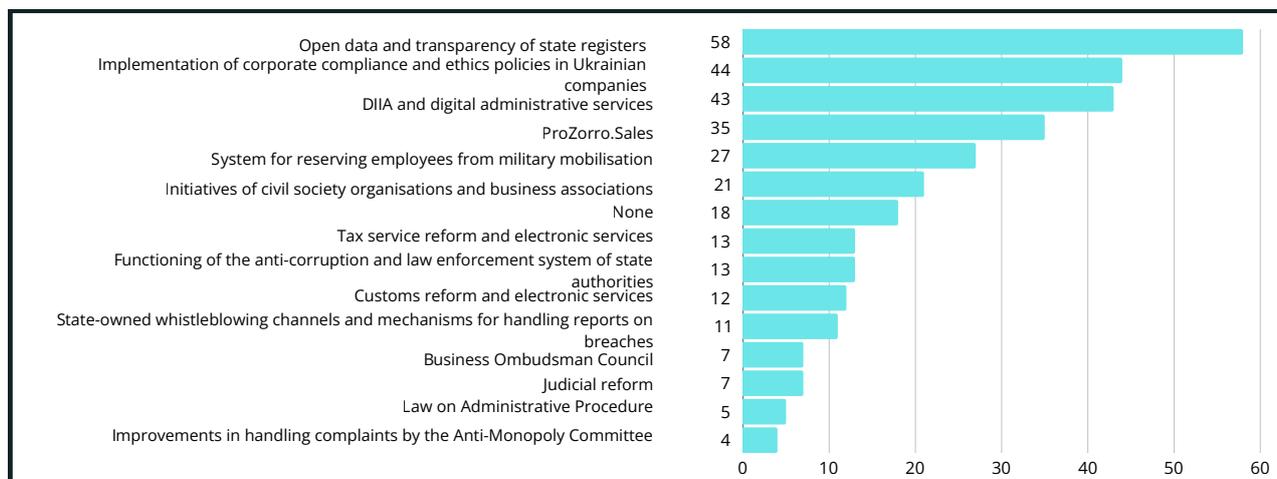


Figure 6. Ranking of Initiatives Perceived as Most Useful for Ethical Business Practices (Number of Respondents Selecting Each Initiative; Multiple Responses Allowed).¹⁹

Contributing to Ukraine's broader business environment, these public-driven initiatives — albeit to varying degrees — operate in synergy with private-sector made, integrity-oriented, market-driven tools that draw on more than a decade of hands-on experience and broad recognition among Ukrainian companies.

During interviews, respondents highlighted several initiatives developed by Ukrainian businesses, including: Ethicontrol,²⁰ a Ukrainian IT company with an international footprint, that has been specializing in compliance, corporate security, and integrity management since 2014; OpenDataBot,²¹ which has been providing corporate services since 2016 by aggregating data from public registers to facilitate due diligence on individuals, companies, and vehicles; and Vchasno,²² an ecosystem of digital services operating since 2017 that supports business processes optimization, ranging from electronic document management and audits to monitoring policy implementation. However, one of the most frequently mentioned was YouControl,²³ an analytical system for compliance, market analysis, business intelligence, and investigations, offered by a Ukrainian enterprise that has been developing enterprise analysis services since 2014. The system compiles comprehensive dossiers on all Ukrainian companies using open data, tracks changes in state registers, and visualizes links between affiliated persons.

According to its website, YouControl maintains 7 million dossiers; 100,000 users access the platform daily, and 92% of clients renew their licenses. Its proprietary technology enables users to obtain up-to-date information on a company or an individual entrepreneur from more than 220 official data sources within one minute, complemented by a monitoring function that provides daily alerts. In addition to paid business and compliance solutions, YouControl offers free catalogues enabling quick access to open data on companies, individual entrepreneurs, and asset declarations.

Together, public- and business-driven initiatives function as instrumental enablers of integrity-driven business good practices, reinforcing each other's impact and

generating tangible benefits for companies. This interaction is gradually giving rise to an emergent business integrity and corporate compliance industry in which complementary public and private instruments collectively enable transparency, accountability, and fair-market conduct.

Reported Benefits of Corporate Compliance and Business Integrity Mechanisms

The scholarly literature generally suggests that businesses derive measurable benefits from ethical conduct and integrity-driven practices.²⁴ The findings of our survey corroborate this view, indicating that, even despite the constraints imposed by war conditions, corporate compliance and business integrity measures tend to be associated with stronger business performance and the generation of verifiable benefits. Among 92% (109 respondents out of 118) who had engaged with business integrity measures, 81% (88 respondents out of 109) reported that such measures supported their business activity. Conversely, the remaining 19% (21 respondents out of 109) noted that, despite having such measures in place, they had not encountered situations in which these efforts directly supported their operations. Meanwhile, 8% of respondents of the sample (9 out of 118) reported having no particular experience in business integrity commitments.

Risk-management systems, training, policies, and digital tools emerged as the most valuable enablers. Among 88 respondents out of 109 who experienced the benefits, the two most frequently cited positive outcomes were risk avoidance (57%, or 50 respondents) and enhanced credibility with external counterparties (50%, or 44 respondents). Figure 7 illustrates the respondents' assessments of how integrity commitments and corporate compliance measures have supported their business operations over the past two years.



Figure 7. Ranking of Integrity Commitments and Corporate Compliance Measures Perceived as the Most Supportive for Business Operations (Number of Respondents Selecting Each Initiative; Multiple Responses Allowed).²⁵

In terms of strategies, approaches, and instruments which had been the most useful to their business operations, nearly 90% of their business operations, nearly 90% of respondents (106 out of 118) reported specific instances. Among these respondents, the three most frequently cited were training and awareness measures (60%, or 64 respondents), codes of conduct and internal policies (59%, or 63 respondents), and the digitalization or automatization of business

processes (52%, or 55 respondents). In contrast, collective action initiatives ranked lowest in terms of frequency, cited by only 13% of respondents (14 respondents out of the group of 106).

Figure 8 illustrates the strategies, approaches, and instruments that the respondents identified as the most useful for their business operations over the past two years.



Figure 8. Ranking of Strategies, Approaches, and Instruments Perceived as the Most Useful for Business Operations (Number of Respondents Selecting Each Initiative; Multiple Responses Allowed).²⁶

During the interviews, some respondents explained that internal procurement policies constituted a key area for positive outcomes related to risk mitigation. In particular, these policies require integrity checks of potential bidders and, where concerns are identified, enable companies to exclude such bidders from participation in procurement procedures.

With regard to training and awareness-raising measures, several interviewees specified that activities focused on conflicts of interest, gifts, and induction training for new employees were the most useful. Training related to corporate governance and the role of compliance officers was also assessed – mostly by state-owned enterprises – as particularly valuable in the context of Ukraine’s corporatization reform, which is underway through 2030.

Emphasizing the importance of codes of conduct, internal policies, and organizational culture and trainings, one interviewee noted that when a company develops an internal document — such as a code or a policy — it becomes a common point of reference, ensures shared understanding of the rules, and fosters a collective mindset that ultimately shapes the organization’s culture.

“A majority of respondents (63%, or 74 respondents out of 118) reported that business integrity commitments, corporate compliance, or anti-corruption practices in particular had not limited their business opportunities in Ukraine over the past two years”

Section 3. Business Integrity Commitments: Limited but Notable Business Constraints

Uneven dialogue with public authorities, certain behavioral patterns, entrenched informalities, uneven enforcement, and cost-related pressures continue to generate selective yet meaningful constraints for a sizable minority of companies committed to compliance. A majority of respondents (63%, or 74 respondents out of 118) reported that business integrity commitments, corporate compliance, or anti-corruption practices in particular had not limited their business opportunities in Ukraine over the past two years. However, one third of the sample (37%, or 44 respondents) identified various constraints linked to maintaining business integrity standards.

Challenges Encountered by Ethical Businesses

Within the sample of 118, among the 44 respondents who pointed out constraints related to maintaining business integrity standards, the most frequently reported challenges included being perceived by some local partners or clients as ‘too rigid’ (30%, or 13 respondents), pricing out or losing competitiveness to enterprises that rely on informalities (27%, or 12 respondents), and experiencing reduced flexibility in addressing urgent issues through informal means (25%, or 11 respondents).

Respondents also highlighted cost-related pressures (23%, or 10 respondents), particularly smaller companies and those that had experienced damage or losses as a result of Russian aggression, as well as difficulties in interactions with state or local authorities (20%, or 9 respondents). With regard to the latter, one respondent emphasized the responsibility of the state, noting that the regulator plays a key role and the state must establish clear 'rules of the game' — likened to parents setting rules within a family — and enforce them consistently, after which businesses will follow. Another interviewee stressed that public officials themselves should set an example by demonstrating integrity and visibly committing to integrity standards.

Additional concerns involved the financial burden of compliance requirements such as certification, audits, or due diligence and losing tenders or clients to competitors engaging in unfair practices (each 18%, or 8 respondents). Other reported limitations included reduced short-term profitability due to compliance investments (14%, or 6 respondents); and the fact that integrity procedures led to longer customs clearance, permit approvals, inspections, VAT refunds, and tax invoice processing (11%, or 5 respondents). Some noted missing out on insider opportunities tied to corrupt networks, experiencing tensions or harassment from regulators and controllers after refusing informal payments, and bottlenecks in interactions with shareholders (each 9%, or 4 respondents). A smaller group (7%, or 3 respondents) reported administrative pressure for rejecting corrupt practices or lacking 'protection' against unfair competition when not engaging in corrupt arrangements.

“The state must establish clear 'rules of the game' and enforce them consistently, then businesses will follow.”

Sectorally, the analysis shows that the perception of ethical companies as 'too rigid' was reported primarily in the financial services and energy sectors, as well as in manufacturing, transport and logistics, and wood processing. Sustained awareness-raising efforts led by business associations in these sectors— particularly those aimed at positioning compliance as an accepted norm— to communicate the benefits of business integrity measures would be valuable. By contrast, changing this perception among clients — including bank customers and electricity and gas consumers — should fall predominantly within the remit of public authorities, working in cooperation with the private sector.

Addressed to business associations, initiatives, donors, public authorities:

Recommendation 1.

During activities and events – such as awareness-raising campaigns and training initiatives – organised by business associations and donors and targeting both the general public (clients) and the business community— promote a consistent narrative that business integrity delivers tangible benefits for economic entities.

This narrative should refer to the findings of this report, showing that business integrity commitments, corporate compliance, and anti-corruption instruments are considered useful for business operations by 90% of survey respondents, and that in most cases such practices do not constrain business opportunities (63%). To reinforce this narrative, develop communication materials featuring sector-specific case studies, success stories, and field-based experiences, as well as lessons learned.

Implementing this recommendation will generate tangible behavioral, managerial, and market-wide change for businesses by dismantling entrenched perceptions that integrity constrains commercial success. By consistently communicating (through business

associations and peer-led examples) that business integrity and corporate compliance do not impede a company's ability to pursue commercial opportunities, it should reduce fears around the loss of contracts, market access, or informal advantages and lower the perceived cost of ethical conduct. Repeated exposure to an evidence-based narrative should help normalize business integrity as a standard element of professional management rather than a donor-driven or purely legal obligation.

Sector-specific case studies and success stories further reinforce this shift by demonstrating, in comparable operating conditions, that ethical business models are viable, resilient, and commercially rational, including in high-risk sectors, such as construction. At the company level, this approach should strengthen leadership commitment and internal decision-making by making the operational benefits of business integrity more visible and defensible. At the market level, promoting business integrity as a shared norm should encourage collective action, mitigate first-mover disadvantages, and contribute to fairer competition, gradually shifting business culture away from informalities and embedding integrity in mainstream business behaviour.

“Repeated exposure to evidence-based narrative should help normalize business integrity”

Other constraints – related to informalities, difficulties in interactions with state or local authorities, administrative procedures, harassment or undue administrative pressure from regulators – fall squarely within the domain of the exercise of rule-of-law principles by public officials. One respondent illustrated the problem of arbitrary fines explaining that the National Energy and Public Utilities Regulatory Commission (hereinafter, ‘the Commission’) may identify minor or incidental issues and immediately impose the maximum fine, without providing meaningful

prior notice or an opportunity to remedy the deficiencies. The respondent further noted that tax inspectors sometimes acknowledge that they cannot issue an inspection report indicating the absence of violations and instead fabricate minor infractions, as reporting full compliance may itself create problems for them within their own institutions.

The exercise of public administration functions in a rights-respecting manner and refraining from any form of degrading treatment could eliminate many of these constraining practices – according to interviewees, particularly in the work of tax authorities and the Commission, including its regional offices. In practical terms, this refers to administrative interactions free from arbitrary inspections, coercive behaviour, disproportionate penalties, or informal pressures — consistent with rule-of-law standards and modern public-service ethics. As interviewees argued, the procedural rules and communication practices of public authorities in their interaction with companies should be reconsidered, particularly with regard to the seizure of assets, including bank accounts, the imposition of fines, and other penalties.

Given that responsibility for addressing these issues falls, inter alia, within the mandates of the Business Ombudsman Council and the Anti-Monopoly Committee, and taking into account that the survey results indicate a comparatively low share of respondents who perceive these bodies as useful for promoting ethical business practices (see Figure 6 in subsection 2.1 above), both institutions should be fully empowered and adequately resourced to perform their functions more effectively.

Similarly, the low level of confidence expressed by the survey respondents with respect to the judiciary raises serious concerns, particularly regarding the uneven administration of justice in business-related cases. Drawing on her experience in administrative litigation, one respondent observed: “judges who are unwilling to engage substantively with a case may simply

rule in favour of the state authority rather than the enterprise, as this approach is easier, faster, and carries little risk of professional accountability.”

It is worth noting that Ukraine has recognized achievements in terms of anti-corruption reforms and corporate governance; however, a number of commitments – including reform packages under the EU accession process and conditions under International Monetary Fund and World Bank programs – remain pending and require sustained effort. In particular, the implementation of comprehensive judicial reform and the strengthening of the rule of law continue to rank among the highest reform priorities.^{27 28} The findings of the survey and in-depth interviews corroborate these assessments, indicating an urgent need for reforms in the judiciary, the rule of law, taxation, and good governance in order to foster the development of business integrity and support the scaling up of ethical businesses in Ukraine. Judicial reform is a key catalyst for change- capable of generating spillover effects that would incentivize higher standards of business integrity.

Addressed to public authorities:

Recommendation 2.

Advance efforts to strengthen the exercise of rule-of-law principles in public administration. For this purpose:

2.1. Ensure that public authorities – including, but not limited to, tax authorities, the National Energy and Public Utilities Regulatory Commission, their regional offices, and local authorities – exercise administrative powers in a rights-respecting manner and refrain from any form of degrading treatment of economic entities. It is recommended to reform procedural regulations and communication standards by revising procedural rules governing asset seizure, fines, and other penalties to ensure proportionality, transparency, and predictability, and by introducing mandatory communication protocols for public officials aimed at reducing arbitrary behaviour, degrading treatment, and harassment of businesses.

2.2. Finalize and operationalize judicial reform to ensure fair market competition, strengthen investor protection, credibly deter regulatory arbitrariness and impunity, and provide predictable and effective dispute resolution for businesses. In parallel, accelerate reforms aimed at enhancing the competence, independence, and integrity of judges handling commercial and administrative disputes.

Recommendation 3.

Ensure the Business Ombudsman Council and the Anti-Monopoly Committee have sufficient mandates, operational independence and impartiality, and adequate resources to carry out their functions.

To donors:

Recommendation 4.

Support capacity-building for public authorities by providing targeted technical assistance including but not limited to, tax authorities, the National Energy and Public Utilities Regulatory Commission, their regional offices, and local authorities to strengthen rule-of-law implementation practices, procedural safeguards, communication standards with businesses, and oversight mechanisms preventing regulatory abuse and degrading treatment. Contribute to the judicial reform and rule-of-law agenda by supporting the institutional transformation of courts, disciplinary bodies, and judicial training centers, as well as by funding monitoring tools to track improvements in judicial performance and business dispute resolution.

Implementing Recommendations No.2 and No.4 would deliver direct and tangible benefits for businesses by strengthening legal certainty, reducing exposure to arbitrary state action, and improving the predictability of the business environment. Rights-respecting exercise of administrative powers, combined

with clearer procedural rules, mandatory communication standards, and training of public officials would limit arbitrary inspections, disproportionate fines, unjustified asset seizures, and degrading treatment, thereby lowering compliance costs and enabling businesses to plan and operate with greater confidence.

“Stronger rule-of-law safeguards in public administration and a credible, independent judiciary would create fairer competitive conditions”

At the same time, completing and operationalizing judicial reform would enhance trust in dispute resolution by ensuring predictable, timely, and impartial adjudication of commercial and administrative disputes, strengthening contract and property rights enforcement, and reinforcing investor confidence. Taken together, stronger rule-of-law safeguards in public administration and a credible, independent judiciary would create fairer competitive conditions and allow businesses to focus on productive investment and long-term growth rather than defensive risk management in an uncertain regulatory environment.

Meanwhile, implementing recommendation No.3 would strengthen institutional safeguards for businesses by ensuring that the Business Ombudsman Council and the Anti-Monopoly Committee provide credible mechanisms to challenge maladministration, promoting fair competition and predictable enforcement, reducing selective pressure on businesses, and reinforcing investor confidence. In combination, these measures are likely to improve democratic inclusiveness, as elaborated in the following sub-section.

Demotivation Stemming from Uneven Democratic Inclusiveness

The research indicates shortcomings in terms of access to democratic consultation mechanisms for corporations and in the extent to which engaged businesses are actually heard. With respect to engagement by government or local authorities in consultations on policies, regulations, or other business-relevant decisions over the past two years, 51% of respondents (60 out of 118) reported no such engagement. Within this group, 30% (35 respondents) indicated that they had attempted to initiate consultations but were unsuccessful, while 19% (23 respondents) reported that they did not participate despite having been invited. By contrast, 48% of respondents (57 out of 118) reported having been engaged in consultations during this period, with 17% (20 respondents) participating on a regular basis and 31% (37 respondents) participating occasionally.

Among the 57 respondents who indicated that their enterprises had participated in consultations with government or local authorities, working groups or advisory councils were the most frequently cited form of engagement (66%, or 38 respondents). Public hearings were reported by 48% (28 respondents), the submission of written comments on draft policies or legislation by 41% (24 respondents), and informal meetings with officials by 33% (19 respondents).

The survey findings indicate that companies tend to lose drive and commitment to their business integrity and corporate compliance commitments when public officials neither listen to nor take into account the voice of business in developing and implementing policies, regulations, or other business-relevant decisions. Elaborating on the formalistic nature of public consultations, one interviewee described her experience, noting that even when substantive and well-founded comments are provided, authorities may

acknowledge them superficially while ultimately proceeding with pre-determined decisions, rendering such consultations largely procedural formalities. Meanwhile, several interviewees noted that overall engagement had improved, although practices vary across public bodies.

Moreover, businesses increasingly expect public officials to demonstrate their own integrity commitments in practice. Reflecting on systemic distrust, regulatory pressure, and uneven rule-of-law incentives, one respondent observed that while businesses are required to comply with the law, state authorities often fail to do so themselves. The respondent noted that excessive inspections, fines, and tax pressures push enterprises to seek ways to circumvent the rules, which fundamentally undermines integrity. By contrast, another interviewee emphasized the importance of building business integrity through constructive engagement, explaining that meaningful progress is possible when the state engages in open dialogue with business and refrains from punitive or persecutory practices – although rebuilding trust will take time. While acknowledging Ukraine’s achievements and ongoing efforts in implementing national action plans within the Open Government Partnership Initiative since 2011,²⁹ as well as Council of Europe projects aimed, inter alia, at strengthening multilevel governance, democracy and human rights at local level in Ukraine,³⁰ further efforts should be pursued to expand businesses’ access to consultation mechanisms. At the same time, it is essential to ensure that participation is meaningful and that public officials respond to stakeholder input with integrity and accountability.

Addressed to public authorities:

Recommendation 5.

Advance efforts to institutionalize democratic inclusiveness in business engagement in policymaking consultation processes, while ensuring that businesses have adequate and meaningful avenues to participate and public officials demonstrate responsiveness and integrity in these interactions.

For this purpose:

5.1. Enhance the responsiveness and accountability of public officials in consultation processes by introducing standards requiring officials to respond to business inputs and publish explanatory notes on how comments from consultations influence final regulations.

5.2. Support regular training in stakeholder engagement and open government practices. The National Agency on Civil Service can play a key role by establishing mandatory training modules on stakeholder engagement and open government practices as part of regular professional development and upskilling programmes for public officials.

5.3. Promote the visible demonstration of integrity commitments by public officials by developing communication and behavioral standards that require officials to model integrity in their interactions with businesses, and by publicly communicating examples of integrity-driven decision-making in order to build trust.

5.4. To expand and diversify avenues for business participation by introducing multiple channels for input – including digital consultations, online feedback tools, structured calls for comments, and workshops.

To business associations with support by donors:

Recommendation 6.

Encourage ad hoc business consultations with public officials in the form of fora and roundtables. Such consultations should enable businesses to proactively invite open dialogue with public authorities to discuss pressing issues and inform policy adjustments, rather than waiting for public authorities to initiate formal consultation processes.

Implementation of Recommendations No.5 and No.6 would improve policy predictability, strengthen trust between businesses and

public authorities, and reduce regulatory uncertainty. Transparent, inclusive, and regular consultation processes that meaningfully incorporate business input would enable companies to anticipate regulatory changes, adapt their operations more effectively, and reduce regulation compliance risks and costs.

Requirements for public officials to respond to feedback and explain how consultation inputs influence final regulations would enhance accountability and discourage arbitrary decision-making.

Training public officials in stakeholder engagement and open government practices, combined with visible demonstrations of integrity in interactions with businesses, would professionalize regulatory dialogue and reduce confrontational or informalities. Proactive, business-led forums and roundtables would enable earlier identification of regulatory bottlenecks and more timely policy adjustments.

Taken together, these measures should foster a more predictable, inclusive, and trust-based regulatory environment, allowing businesses to focus on productive activity, innovation, and investment rather than managing uncertainty.

Section 4. Priority Needs for Business Integrity and Corporate Compliance

Companies overwhelmingly require external technical, digital, and financial support to operate with business integrity and corporate compliance. A large majority of respondents (90%, or 106 out of 118) indicated that they require such support, while 10% reported no such need. Among those identifying support needs, the top priorities include legal and technical assistance (50%, or 53 respondents), digital tools (46%, or 49 respondents), and financial support for compliance systems, including certification, audits, access to fee-based or subscription-based registers, analytical systems, and specialized software (44%, or 47 respondents). Figure 9 illustrates the types of support companies need to conduct business with integrity.



Figure 9. Types of Support Companies Need to Conduct Business with Integrity. (Number of Respondents Selecting Each Initiative; Multiple Responses Allowed).³¹

Operational Constraints in Applying Particular Business Integrity and Corporate Compliance Measures

Implementing corporate compliance and business integrity measures remains demanding for many surveyed companies, with risk-management and compliance functions posing the greatest difficulties. 62%

of respondents (73 out of 118) reported encountering specific challenges, while 38% (45 respondents) noted no significant difficulties. Among those who did face challenges, risk-management systems emerged as the most problematic, cited by 51% (37 respondents out of 73).

Figure 10 presents the corporate compliance and business integrity strategies, approaches, or instruments that companies found most difficult to implement over the past two years.



Figure 10. Corporate Compliance and Business Integrity Measures Most Difficult to Implement Over the Past Two Years. (Number of Respondents Selecting Each Initiative; Multiple Responses Allowed).³²

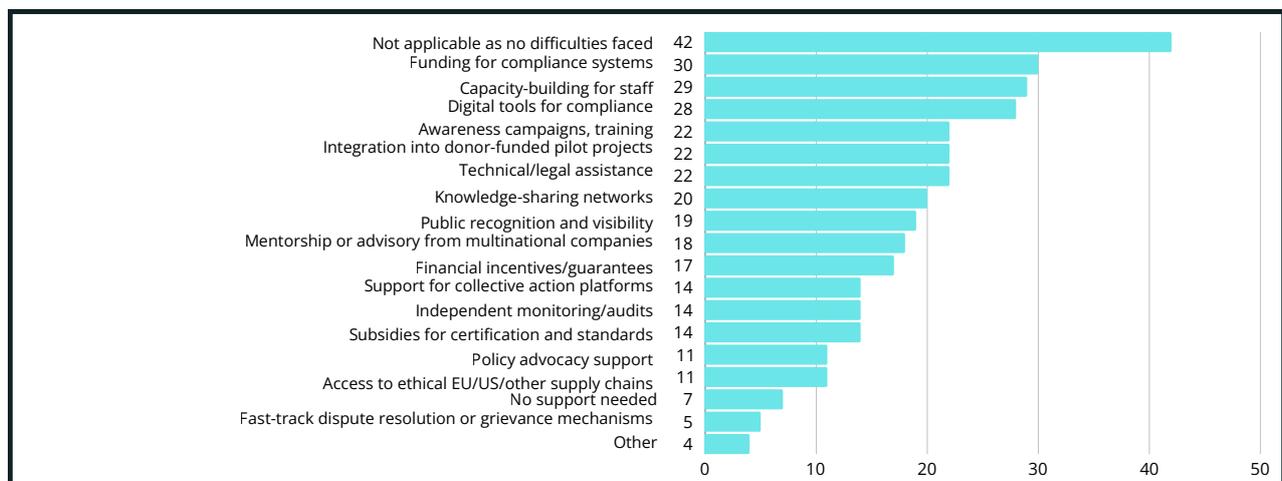


Figure 11. Types of Support Companies Need to Overcome Challenges and Advance Business Integrity and Corporate Governance Systems. (Number of Respondents Selecting Each Initiative; Multiple Responses Allowed).³³

In terms of legal and organisational form, the overwhelming majority of companies that reported difficulties in implementing risk management systems are joint stock companies, in which more than 50 percent of shares are owned by the state; as well as limited liability companies. From a sectoral perspective, these companies are predominantly active in the financial, transport and logistics, construction, and energy sectors. They also include manufacturers of machinery and equipment, as well as companies operating in agriculture, information technology, leasing and rental services, legal services, defense-related activities, and retail trade.

Targeted Needs to Overcome Operational Constraints

Most surveyed companies report needing external support to overcome these challenges and advance their business integrity and corporate governance systems, especially in terms of funding, staff capacity, and digital tools. Almost 58% of respondents (69 out of 118) indicated a need for assistance, while 42% (49 respondents) reported no such need. Among the 69 respondents seeking support, the three most frequently cited priorities were funding for compliance systems (43%, or 30 respondents), staff capacity-building (42%, or 29 respondents), and digital compliance tools (41%, or 28 respondents). Figure 11 (above) illustrates the types of support needed to overcome challenges and advance business integrity and corporate governance systems.

The interviews revealed that funding constraints and limited staff capacity are closely linked to the costs associated with training employees responsible for internal control systems, including corporate compliance and risk management. According to findings from a review of public-domain sources undertaken as part of the research, in the Ukrainian education and training market, a wide range of commercial programmes in compliance and risk

management is available, with prices typically ranging from EUR 100 to EUR 2,000, depending on duration, subject matter, format, certificate availability, and the service provider.^{34 35 36 37 38 39 40 41 42 43 44 45 46}

At the same time, a number of free online courses exist. For example, Alison free online learning ISO 31000:2018,⁴⁷ online courses on corporate compliance and anti-corruption compliance for municipal enterprises,⁴⁸ and an online development programme on compliance⁴⁹ provide accessible learning opportunities.

Such courses seem to serve as a useful starting point, however, when it comes to the practical implementation or further upgrading of business integrity and corporate compliance systems, companies require professionals with specialised skills tailored to sector- and company-specific needs. In this context, economic entities generally face two options: hiring external specialists or developing the required expertise internally by training existing staff. In both cases, investment in education and professional development is necessary, whether to build foundational competencies or to upgrade existing ones, and this inevitably entails financial costs.

Notably, according to microdata analysis findings, corporate compliance and risk management professionals are identified as a common demand across almost all business integrity maturity profiles and sectors covered by the survey. By contrast, internal operational audit professionals are found to be primarily in demand among companies with mature or advanced business integrity frameworks, particularly in the high-technology, defense-related, and energy sectors. The existing ISO 31000:2018 (Risk management) and ISO 37001:2025 (Anti-bribery management systems) training ecosystem provides a solid normative foundation, but its impact on businesses remains limited unless complemented by practical, enterprise-oriented application. Among other standards, Ukraine officially adopted ISO 31000:2018 as a national standard, and the programme 'Contemporary Approaches to Risk Management in accordance with the National Standard ISO 31000:2018 was included in the list of educational programmes of the National

Body for Standardization.⁵⁰ Each year, the National Body for Standardization develops and implements an educational plan comprising a range of programmes tailored to demand. Any enterprise or organization may select a programme for its employees, submit a request, conclude a contract, pay the relevant fee, complete the course, pass an examination, and obtain certification.⁵¹

In addition, bespoke educational programmes may be developed from scratch upon request. Notably, the National Body for Standardization cooperates with more than a dozen universities and institutes across Ukraine.⁵² Both the National Body for Standardization and its academic partners primarily provide a theoretical foundation, outlining general approaches and guidelines that can be adapted to different organisational contexts, without focusing on specific sectors or industries.

While this framework ensures conceptual consistency, it offers limited practical guidance for companies seeking to operationalize risk management systems. The interviews suggest that the value of such programmes for businesses could increase significantly if they were complemented by a strong practical component delivered by experienced practitioners, including representatives of ethically advanced domestic enterprises and foreign companies willing to share applied experience. As one respondent noted, 'I would like to learn from the real experiences of European companies – not theory, but how these processes work in practice, especially for managers'. Moreover, closer cooperation between the National Body for Standardization and the business community could facilitate the development of education and training programmes that more directly reflect current business needs, including specialized courses on ISO 37301:2021 (Compliance Management Systems).

Awareness-raising and training, as well as technical and legal assistance and structured knowledge-sharing supported by qualified professionals, are needed for both state-owned and municipal enterprises. This reform

entails not only changes to organisational and legal forms, but also the establishment of internal control systems encompassing compliance functions, risk management, and internal audit. These systems must be designed in line with the specific nature of each enterprise's activities, the scale and type of operations, and the risks inherent to their business models.

According to interviewees, to advance reforms, the government has reportedly provided enterprises with template statutes and other standardized documents, including those related to internal control systems. However, the interviews revealed that many enterprises experience significant difficulties in implementing these templates in practice. These challenges stem primarily from insufficient knowledge and practical skills – prompting a demand for external guidance and support – as well as from a pronounced shortage of qualified and certified internal control professionals in the Ukrainian labor market.

It should be highlighted that a wide range of grant opportunities for businesses is provided by donors^{53 54} and by the Government in cooperation with international partners.⁵⁵ However, there appears to be a lack of financial support specifically targeted at the establishment, mainstreaming, and scaling up of business integrity and corporate governance systems in Ukraine.

To donors:

Recommendation 7.

Provide enterprises – particularly municipal and state-owned enterprises – with targeted financial support for the development or upgrading of corporate compliance and business integrity systems, including certification, and access to analytical systems (mentioned in sub-section 2.1) through grant schemes, matching funds, or cost-sharing mechanisms. Such support should cover, inter alia, training programmes and access to digital tools, including compliance and risk-management platforms, electronic document

management systems, due-diligence and risk-screening software, and secure internal reporting channels.

In the context of donor-funded reconstruction projects, additional financial incentives should be introduced through integrity-based procurement mechanisms, including loan guarantees and other risk-mitigation instruments, to encourage sustained investment in business integrity and compliance systems.

With regard to training programmes, it is recommended that business associations, with donor support, establish partnerships with the National Body for Standardization and universities, including their education and training centers. Such partnerships should cover the delivery of training and certification programmes and support the national adoption of ISO standards that are most relevant for business needs.

A priority should be placed on the training and certification of trainers. Prospective trainers may be selected – based on clearly defined criteria and eligibility conditions – from among staff of ethically advanced ‘champion’ enterprises. Trainers whose education is financed through donor support should be required to deliver a specified number of training sessions pro bono within an agreed timeframe. Once a critical mass of certified trainers is established, they should be systematically engaged in the delivery of regular training courses, including continuing professional development courses, aimed at building a pipeline of future professionals in compliance, risk management, and internal operational audit by spheres and sectors. To create a competitive market for education and training services and certification of such professionals, programmes and short-term courses could be based at a variety of venues with ready event management facilities and capacities- such as business associations, universities and institutes including their research and education centers. This will be cost effective, ensure stability, institutional

constituency, and the preservation and continuity of institutional memory.

To business associations, initiatives, and donors:

Recommendation 8.

Provide technical and legal assistance by offering legal advisory support for risk assessments, due diligence, and internal control systems, as well as tailored guidance for enterprises that lack in-house expertise. For this purpose:

8.1. Promote mentorship and advisory partnerships with multinational companies, including the facilitation of twinning models between Ukrainian enterprises and multinational firms, the establishment of structured mentorship programmes, and the development of sector-specific advisory partnerships.

8.2. Strengthen knowledge-sharing networks and regional peer-learning through the establishment of business integrity and corporate compliance communities, the organization of regional knowledge-exchange and experience-sharing events, and the connection of Ukrainian enterprises to international integrity networks.

8.3. Enable ‘champion companies’ to contribute expertise and good practices more systematically by supporting platforms for presenting case studies, developing business integrity and corporate compliance ‘marketplaces’ where companies can exchange tools and solutions; and introducing incentives for enterprises to document and disseminate examples of effective practice.

Recommendation 9.

Enhance recognition and visibility for ethical companies by developing donor-supported recognition schemes, and promoting champions through conferences, events, ratings, and media visibility.

As one respondent observed, ‘Every enterprise wants to be on a positive list - a company that minimizes corruption risks and can be trusted’.

Implementation of the recommendations No.7-9 would deliver tangible, business-relevant benefits for Ukrainian enterprises by lowering the costs and barriers to building business compliance systems, reducing legal, regulatory, and reputational risks, improving access to finance and donor-funded reconstruction projects, and integrity-based procurement. Through grants, advisory support, mentorship with multinational companies, and peer-learning networks, businesses would gain practical know-how, managerial skills, and legal certainty. Recognition schemes should also strengthen trust with investors, banks, donors, and public authorities. Taken together, these measures could transform business integrity into a strategic investment that enhances competitiveness, market access, and the long-term sustainability of Ukrainian enterprises.

Section 5. Strong Business Readiness for Collective Action

Business readiness for collective action engagement to address corruption risks during Ukraine’s reconstruction is high, driven primarily by interest in collaborative and knowledge-sharing activities.

Almost 88% of respondents (104 out of 118) reported that they are willing to participate in such collective anti-corruption action initiatives. By contrast, 12% (14 respondents) indicated that they are unwilling to engage in such efforts as seen below.

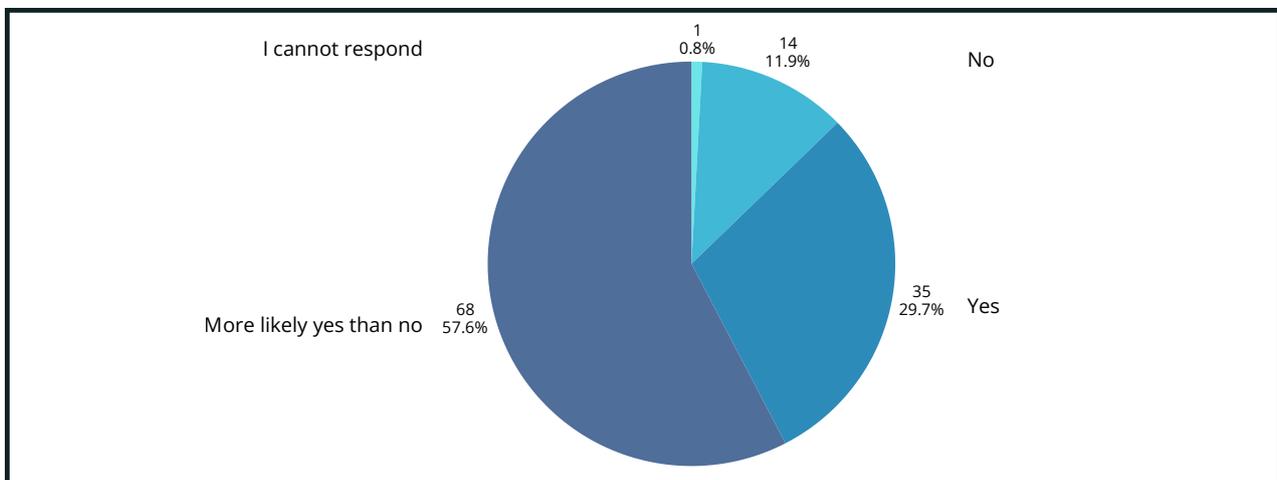


Figure 12. Distribution by Willingness to Participate in Collective Action Initiatives Aimed at Addressing Corruption Risks During Ukraine’s Reconstruction.

“Business readiness for collective action engagement to address corruption risks during Ukraine’s reconstruction is high, driven primarily by interest in collaborative and knowledge-sharing activities”

Among 104 respondents willing to participate in collective action engagement to address corruption risks, the top three preferred forms of engagement included attending occasional events (65%, or 67 respondents), joining networks (63%, or 65 respondents), and receiving materials (51%, or 53 respondents). By contrast, the least preferred forms of engagement were serving as a 'champion company' by demonstrating model practices (6%, or 6 respondents) and contributing financial resources (3%, or 3 respondents).

“To ensure sustainability, provide seed funding to support collective-action infrastructure”

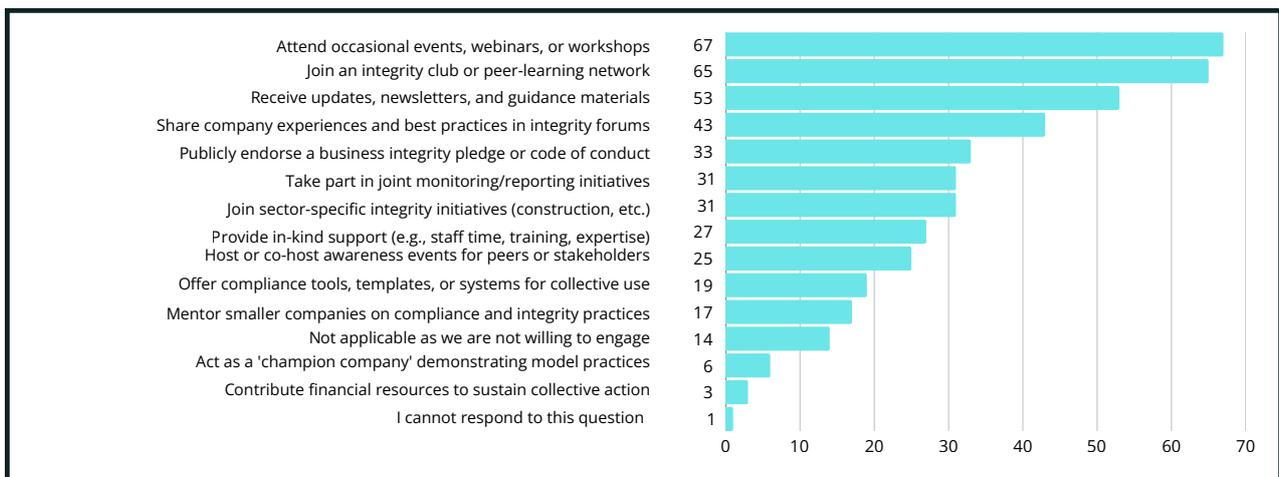


Figure 13. Forms of Collective Action Engagement. (Number of Respondents Selecting Each Form; Multiple Responses Allowed).⁵⁶

To donors in cooperation with business associations:

To business associations, initiatives, donors, public authorities:

Recommendation 10.

Support business integrity-focused events by co-hosting activities with business associations and chambers of commerce, sponsoring regular sector dialogues and thematic initiatives, and producing and disseminating practical guidance materials. These should include sector-specific toolkits, step-by-step compliance guidance, bulletins, and online repositories of templates, tools, and model policies.

Recommendation 11.

Promote business integrity pledges by developing a donor-endorsed Business Integrity Pledge for Reconstruction and facilitating its collective adoption in high-risk sectors, such as construction and energy. This should be complemented by the establishment of sectoral working groups focused on high-risk areas, supported by technical expertise and international benchmarks. To ensure sustainability, provide seed funding to support collective-action infrastructure by offering grants and other forms of financial and operational support for the coordination and long-term functioning of collective-action initiatives.

To business associations, initiatives, and donors:

Recommendation 12.

Encourage in-kind contributions and the co-production of solutions by establishing co-creation labs and engaging company compliance teams in donor-funded pilot initiatives. This may include experimental pilot programmes to test new compliance tools, sector-specific business integrity pilots, and collaborative public-private proof-of-concept platforms.

To donors:

Recommendation 13.

Support joint monitoring and reporting mechanisms by funding their establishment and operation for reconstruction contracts. This should include the engagement of business professionals to contribute to scrutiny, monitoring, and advisory functions within monitoring and evaluation processes.

With regard to joint monitoring initiatives, enterprises appear open to arrangements in which donors finance the development of compliance capacity in exchange for companies providing expert input into monitoring or oversight mechanisms. One promising approach would be to engage geographically dispersed but sectorally aligned enterprises (e.g., construction of roads) to act as external experts in donor-funded or sub-funded reconstruction projects. Such companies could contribute independent oversight of the quality of works, services delivered, or terms of reference prepared by another enterprise acting as a contractor.

Interviewees also highlighted the added value of anonymous or inter-regional monitoring arrangements, which may help mitigate risks associated with local business networks.

As one respondent noted, 'Companies could be involved as experts to review documents or works performed anonymously; this is entirely feasible'. Another respondent similarly emphasized that such an approach could be effective if expertise is provided by a company from another region, as this reduces risks when monitoring does not involve the local business community.

Implementation of recommendations No. 10-13 would strengthen the collective business environment by reducing risks and creating shared solutions. Regular integrity-focused events, practical toolkits, and sector dialogues would give enterprises clear, usable guidance and peer benchmarks, while integrity pledges and collective-action platforms would help level the playing field in high-risk sectors by reducing pressure to engage in unfair or corrupt practices.

Widespread willingness among companies to participate in collective anti-corruption initiatives highlights significant momentum for scaling reform-driven multistakeholder efforts.



Conclusion

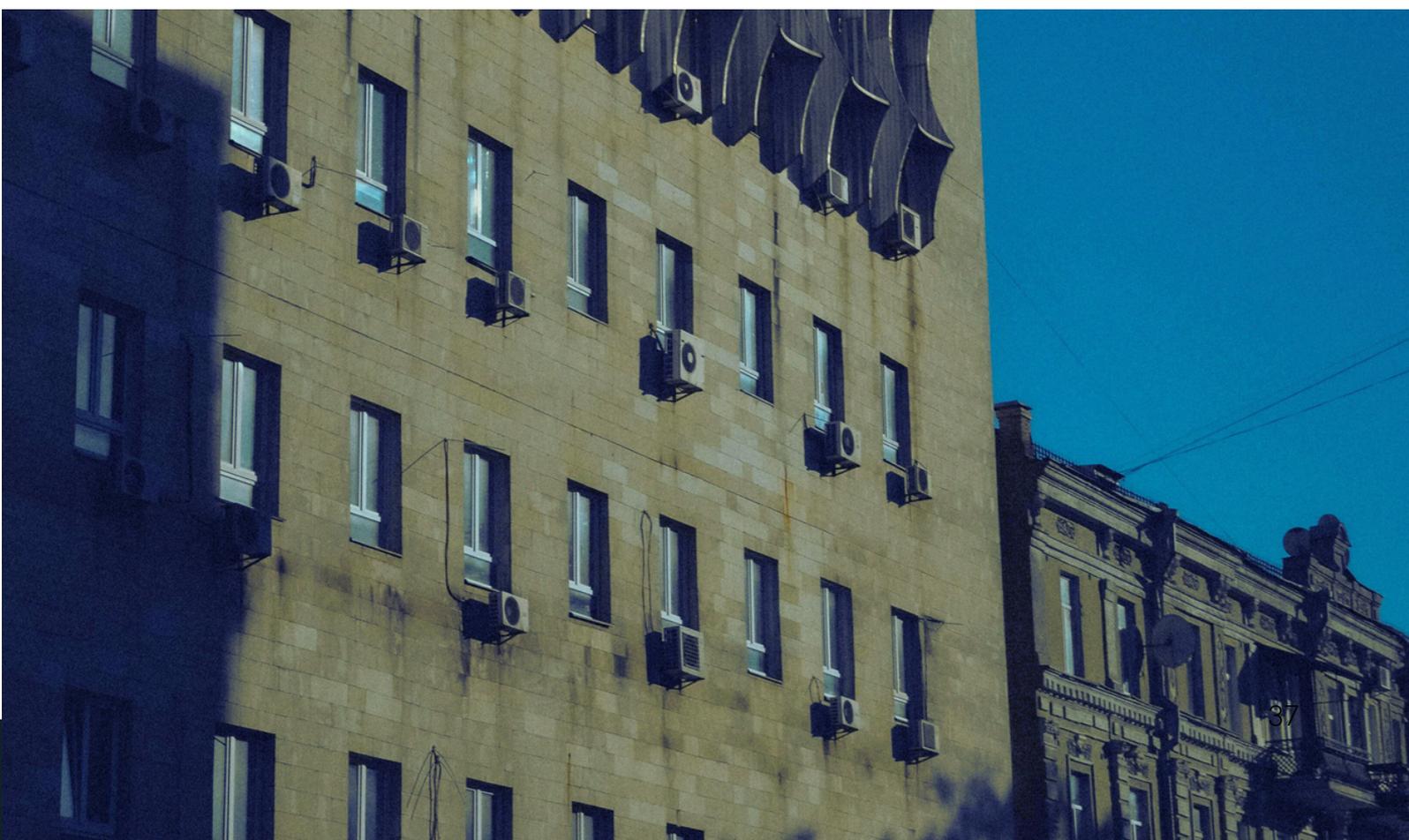
Corporate compliance and business integrity maturity is advancing, but uneven in Ukraine. There are some important bright spots but also a sizable group of companies that still lack structured systems. Widespread willingness, however, among companies to participate in collective anti-corruption initiatives underscores significant momentum for scaling reform-driven, multi-stakeholder efforts during Ukraine's post-war reconstruction.

Business integrity and corporate compliance measures significantly enhance business resilience and performance, with core instruments – especially training, policies, digital tools, and internal control and risk-management systems – acting as critical drivers of these benefits across enterprises. Overall, the findings indicate that access to state-owned registers' data, digitalization along with online services, analytical systems and other private - and state-driven solutions are the most impactful drivers of business integrity, while other reforms, including in the

field of rule of law, judiciary, and open government, yield more limited or variable benefits.

While business integrity and corporate compliance practices are broadly feasible for doing business in Ukraine, persistent informalities, uneven enforcement, and related cost pressures continue to disadvantage a minority of enterprises. This highlights the need to provide financial support to sustain and mainstream business integrity and corporate compliance, strengthen the enabling environment, reinforce rule-of-law safeguards, and ensure fair market conditions for ethical businesses.

Overall, the findings point to widespread implementation challenges across core elements of corporate compliance and business integrity systems, signaling the need for targeted external support – particularly in risk-management, training of professionals, and digital tools. Business integrity efforts rely substantially on external support across advisory, digital, capacity-building, and financial domains.



Annex 1. Survey Questionnaire

Targeted respondents: owners, executives, members of boards and management bodies of enterprises of all forms of ownership, as well as specialists responsible for compliance, risk management, audit, internal control, ethics, and business integrity.

Section 1. General questions

1) What is your role in the company for which you are responding?

- owner/co-owner/founder/co-founder
- director (or deputy director)
- board member
- internal control (compliance, risk management, or internal audit functions)
- other employee (please specify)

2) In which region is your company registered?

- Kyiv
- Kyiv oblast
- Vinnytska oblast
- Volynska oblast
- Dnipropetrovska oblast
- Donetska oblast
- Zhytomyrska oblast
- Zakarpatska oblast
- Zaporizhska oblast
- Ivano-Frankivska oblast
- Kirovogradska oblast
- Luganska Oblast
- Lvivska oblast
- Mykolaivska oblast
- Odeska oblast
- Poltavska oblast
- Rivnenska oblast
- Sumska oblast
- Ternopilska oblast
- Kharkivska oblast
- Khersonska oblast
- Khmelnytska oblast
- Cherkaska oblast
- Chernivetska oblast
- Chernihivska oblast
- Crimea
- Sevastopol
- abroad
- other (please specify)

3) How many employees does your company have?

- up to 10 persons
- up to 50 persons
- up to 250 persons
- above 250 persons
- other (please specify)

4) What was the turnover of your company in 2024?

- not exceed EUR 2 million
- not exceed EUR 10 million
- not exceed EUR 50 million
- equals or exceeds EUR 50 million
- other (please specify)

5) What is the legal structure of your company?

- individual entrepreneur
- private enterprise
- state-owned enterprise
- state treasury enterprise
- municipal enterprise
- joint municipal enterprise
- subsidiary enterprise
- foreign enterprise
- consumer cooperative enterprise
- cooperative
- joint stock company
- joint-stock company in which more than 50 percent of shares are owned by the state
- joint-stock company in which more than 50 percent of shares are owned by a local self-government authority
- limited liability company
- limited liability company in which more than 50 percent of shares are owned by the state
- limited liability company in which more than 50 percent of shares are owned by a local self-government authority
- additional liability company
- additional liability company in which more than 50 percent of shares are owned by the state
- additional liability company in which more than 50 percent of shares are owned by a local self-government authority
- general partnership
- general partnership, in which more than 50 percent of shares are owned by the state
- general partnership, in which more than 50 percent of shares are owned by a local self-government authority
- limited partnership
- limited partnership, in which more than 50 percent of shares are owned by the state
- limited partnership, in which more than 50 percent of shares are owned by a local self-government authority
- other (please specify)

6) In which industry does your company primarily operate?

- retail trade
- information technologies
- wholesale trade
- other services
- transport and logistics
- agriculture
- real estate operations
- construction
- catering and restaurant services
- medical services
- education services
- food processing
- advertising and marketing
- legal services
- textile
- tourism
- scientific research
- manufacturing
- financial services
- wood processing
- audit and accounting
- manufacture of machinery and equipment
- metallurgical
- non-metallic mineral products
- leasing and rental services
- pharmaceutical
- chemical
- waste management
- furniture
- entertainment
- architecture and design
- electricity
- publishing
- electronics manufacturing
- fishery
- telecommunications
- water supply
- pulp and paper
- insurance
- oil and gas
- coal
- coke-chemical
- other (please specify)

7) How many years has your company been operating in this industry?

- Less than 1 year
- 1-3 years
- 4-10 years
- 11-20 years
- 21-34 years
- Longer than 35 years

Section 2. Thematic Questions

8) On a scale of 1–10, how would you assess your company's current level of integrity preparedness and anti-corruption commitment (as part of CGPA or other initiatives)?

1 – Very low: No systems or policies; integrity issues are not prioritized.

2 – Very low+: Minimal set of policies and low awareness of their needs; no real practices in place.

3 – Low: Few policies are in place and some awareness of their needs; a few informal practices, but no structured approach to measures.

4 – Low+: Occasional ad hoc measures, but still lacking consistency.

5 – Moderate: Basic policies or tools exist (e.g., code of conduct, risk management system, limited training).

6 – Moderate+: Policies exist and are sometimes applied, but implementation is uneven.

7 – High: Formal compliance measures and active commitment are in place.

8 – High+: Integrity principles are regularly applied and guide most business decisions.

9 – Very high: Integrity and anti-corruption are embedded in company culture and management.

10 – Exemplary: Integrity is fully institutionalized, with continuous improvement and leadership-driven initiatives.

9) How have your integrity commitments and/or anti-corruption measures supported your business operations in Ukraine in the last two years? (Select all that apply)

- Not applicable as the company does not have such experience.
- Although our company has experience in integrity commitments, and/or compliance, and/or anti-corruption, there have been no situations in which integrity or anti-corruption measures have helped or benefited our business.
- Integrity helped us win contracts.
- Integrity helped us join tenders.
- Integrity helped us expand into exports.
- Avoided legal, financial, reputational or other risks.
- Avoided financial losses.
- Gained credibility with donors, investors, clients, or foreign partners.
- Accessed loans, guarantees, or investment.
- Entered supply chains or/and value-added chains.
- Staff trust, morale, and ethical behaviour improved.
- Got better cooperation with regulators, associations, or local communities.
- Standing out from non-compliant competitors, becoming a 'preferred partner'.
- Particular business processes improved.
- Better able to respond to war-related emergencies and requirements.
- Other (specify).

10) Which (if any) compliance and/or integrity and/or anti-corruption strategies, approaches, and/or tactics have been the most useful for your business in the last two years? (Select all that apply)

- Not applicable as the company does not have such experience.
- Digitalization and/or automatization of some business processes.
- Ethical leadership / tone from the top.
- Codes of conduct and integrity policies.
- ISO, COSO, or other compliance certification.
- Whistleblowing systems.
- Procurement processes.
- Collective action initiatives (CGPA, business associations, etc.).
- Training & awareness.
- Third-party audits, due diligence & risk management systems.
- Other (specify).

11) How can donors and investors best support you to do business with integrity? (Select all that apply)

- Not applicable as the company does not have such strategies.
- No support needed.
- Funding compliance systems (e.g., certification, audits, software).
- Facilitating access to ethical EU/US/other supply chains (introductions, matchmaking, trust-building with customers).
- Strengthening collective action platforms (e.g., business alliances, industry codes of conduct).
- Legal and technical assistance (training, advisory services, help with regulatory requirements).
- Capacity-building for SMEs (tailored training, mentoring, toolkits for smaller firms).
- Financial incentives or guarantees (loans, grants, risk-sharing instruments tied to compliance).
- Recognition and visibility (publicly showcasing compliant firms to donors and investors).
- Digital tools (e.g., compliance / sanctions monitoring platforms, reporting channels, risk management).
- Independent monitoring and audits (external validation to build credibility with partners).
- Policy advocacy support (helping engage in dialogue with government on integrity reforms).
- Raising awareness about and/or trainings on ethical leadership / tone from the top.
- Other (please specify).

12) How have your integrity commitments and/or anti-corruption practices limited or hindered your business opportunities in Ukraine in the last two years? (Select all that apply)

- None, as the company has not found any integrity commitments or anti-corruption practices limiting or hindering our business opportunities.
- Lost tenders or clients because competitors engaged in unfair business practices.
- Integrity stance led to longer customs clearance, permit approvals, inspections, VAT refunds, tax invoice processing, etc.
- Certification, audits, training, due diligence, risk management systems imposed financial burdens.
- Priced out or outcompeted by competitors using informal payments or shortcuts.
- Tensions or harassment by regulators, inspectors, or authorities after refusing informal payments.
- Integrity rules limit ability to "solve" urgent problems informally (e.g., fast-track permits).
- Missing out on insider opportunities where deals are closed through personal or corrupt ties.
- Integrity investments reduce immediate margins (e.g., spending on compliance rather than cutting corners).
- Facing administrative pressure for refusing to 'play the dirty game'.
- Some local partners or clients view integrity-focused companies as "too rigid".
- Small companies find integrity and compliance requirements too costly relative to their size.

- Without engaging in corrupt arrangements, companies lack 'protection' against unfair competition or administrative obstacles.
- Created difficulties in interaction with shareholders/participants.
- Created difficulties in interaction with state authorities/local self-government bodies.
- Other (please specify).

13) Which three integrity and/or compliance and/or anti-corruption strategies, approaches, and/or tactics have been the most limiting or difficult for your business to implement in the last two years? (Select all that apply)

- Not applicable as our company has not found any strategies, approaches, or tactics particularly limiting or difficult to implement.
- Certification.
- Third-party audits.
- Risk management systems.
- Whistleblowing mechanisms.
- Grievance/redress mechanisms.
- Codes of conduct / integrity policies.
- Collective action initiatives.
- Procurement processes.
- Training & awareness programmes.
- Due diligence on partners/suppliers.
- Beneficial ownership disclosure.
- Digital compliance tools.
- Cross-border compliance alignment.
- Compliance/integrity officers.
- Ethical leadership / tone from the top.
- Other (Specify).

14) What kind of support from donors and investors would help your business overcome these challenges and strengthen your company's integrity efforts? (Select all that apply)

- I responded 'Not applicable' to question 13 that is above.
- No support needed.
- Funding for compliance systems (certification, audits, compliance staff, monitoring software).
- Subsidies for certification and standards (e.g., ISO, EU procurement requirements).
- Technical/legal assistance (due diligence, procurement rules, drafting codes of conduct).
- Capacity-building for staff (integrity training, compliance officers, sector-specific toolkits).
- Access to ethical EU/US/other supply chains (matchmaking, credibility checks, onboarding to donor-funded projects).
- Financial incentives/guarantees (loans, risk-sharing, grants tied to compliance performance).
- Public recognition and visibility (labeling, showcasing 'trusted partners' to donors and investors).
- Digital tools for compliance (procurement platforms, risk-mapping tools, e-reporting software).
- Independent monitoring/audits (donor-funded validation to build credibility with buyers).
- Support for collective action platforms (industry alliances, integrity pacts, B2B cooperation).
- Policy advocacy support (helping businesses influence reforms on procurement, licensing, inspections).
- Knowledge-sharing networks (peer-learning, best practices exchange across sectors/regions).
- Mentorship or advisory from multinational companies (pairing SMEs with experienced firms).
- Integration into donor-funded pilot projects (testing integrity models in practice).
- Fast-track dispute resolution or grievance mechanisms (donor-supported independent ombuds services).

- Awareness campaigns, training (shifting business culture towards integrity as a competitive advantage, ethical leadership / tone from the top).
- Other (specify).

15) Would your company be willing to engage in collective action (e.g., business integrity clubs, joint monitoring, public-private dialogues) to address corruption risks during Ukraine's reconstruction?

- Yes.
- More likely yes than no.
- No.

16) If yes, in what form would you be willing to engage? *(Select all that apply)*

- Not applicable as we are not willing to engage (I responded 'no' to Q15).
- Receive updates, newsletters, and guidance materials.
- Attend occasional events, webinars, or workshops.
- Join an integrity club or peer-learning network.
- Take part in joint monitoring/reporting initiatives.
- Publicly endorse a business integrity pledge or code of conduct.
- Share company experiences and best practices in integrity forums.
- Host or co-host awareness events for peers or stakeholders.
- Provide in-kind support (e.g., staff time, training, expertise).
- Offer compliance tools, templates, or systems for collective use.
- Mentor smaller companies on compliance and integrity practices.
- Join sector-specific integrity initiatives (construction, energy, logistics, etc.).
- Contribute financial resources to sustain collective action.
- Act as a 'champion company' demonstrating model practices.
- Other (please specify).

17) Has your company been engaged by government or local authorities to participate in consultations on policies, regulations, or other decisions affecting business in the last two years?

- Yes, regularly.
- Yes, occasionally.
- No, although we made efforts to initiate it.
- No, although we were invited.

18) If yes, in what form did this engagement take place? *(Select all that apply)*

- Not applicable as we were not engaged (I responded 'No' to Q).
- Public hearings / consultations.
- Written requests for comments on draft policies or laws.
- Participation in working groups or advisory councils.
- Informal meetings with officials.
- Other (please specify).

19) Which initiatives (if any) have been the most useful for your business in conducting business with integrity in the last two years?

- None.
- Business Ombudsman Council.
- Law on Administrative Procedure.
- Improvements in handling complaints by the Anti-Monopoly Committee.
- Whistleblowing channels and mechanisms for handling reports on breaches (managed by authorities).
- DIIA and digital administrative services.

- Customs reform and electronic services (electronic customs declarations, etc.).
- ProZorro.Sales.
- Judicial reform.
- Tax service reform and electronic services.
- Functioning of the anti-corruption and law enforcement system of state authorities.
- Open data and transparency of state registers (Unified State Register, cadastral map, register of corrupt officials, register of declarations, etc.).
- Initiatives of civil society organisations and business associations.
- Implementation of corporate compliance and ethics policies in Ukrainian companies.
- System for reserving employees from military mobilization.
- Other (please specify).

Annex 2. Interview Synthesis

In-depth interviews were conducted between 25 and 27 November 2025. They aimed to complement the survey findings and explore business perspectives on corruption-risk mitigation during reconstruction. The interviews were semi-structured and followed a two-block format combining general and targeted questions, allowing respondents to elaborate on both strategic views and practical experience.

The first block covered general questions posed to all interviewees. These focused on perceived priorities for mitigating corruption risks during reconstruction; sectors and processes considered most vulnerable to corruption; the role the Ukrainian business community is willing and able to play in addressing these risks; and ways to galvanize businesses to engage more actively in risk mitigation. Interviewees were also asked about enabling factors and constraints, recommendations to government, donors, and other stakeholders, the existence of gaps in current anti-corruption instruments or communication mechanisms, and – where applicable – their experience with collective action initiatives and lessons learned.

The second block consisted of follow-up questions tailored to each interviewee's survey responses. These explored in greater depth which compliance, integrity, and anti-corruption tools had been most useful in practice over the past two years (including training and awareness-raising, codes of conduct, digitalization, third-party due diligence, whistleblowing systems, procurement reforms, ethical leadership, certification, and collective action). Interviewees were asked to provide concrete examples linking these tools to observable outcomes, such as improved staff behaviour, reduced legal or reputational risks, enhanced credibility with donors and partners, or improved business processes. Additional questions examined which donor-assisted initiatives were particularly valuable, what types of donor and investor support are most needed (legal and technical assistance, digital tools, or funding for compliance systems), and which integrity measures have been most difficult to implement.

Overall, interviewees confirmed that reconstruction processes are perceived as highly exposed to corruption risks, particularly in procurement, interactions with public authorities, and access to public resources and donor funding. Businesses emphasized their willingness to contribute to risk mitigation, provided that clear rules, predictable enforcement, and supportive enabling conditions are in place. Training and awareness-raising, codes of conduct, digitalization of business and administrative processes, third-party due diligence, and whistleblowing mechanisms were

consistently cited as the most practically useful integrity tools, with interviewees providing concrete examples of how these measures helped improve staff behaviour, reduce legal and reputational risks, and strengthen credibility vis-à-vis donors, investors, and foreign partners.

At the same time, interviewees highlighted persistent constraints, including limited financial resources for establishing and scaling compliance systems, uneven access to digital tools, and insufficient engagement of businesses in policy consultations. Donor-assisted initiatives such as open data and transparent state registers, DIIA digital services, and support for corporate compliance frameworks were viewed as particularly valuable, though respondents stressed the need for further scaling and simplification.

A strong willingness to engage in collective action was evident: most interviewees expressed readiness to share best practices, participate in joint monitoring or reporting initiatives, mentor smaller companies, or act as integrity champions. Taken together, the interviews reinforce the survey results, while also clarifying the specific questions posed to businesses and the practical realities underpinning their responses.



