

**2025 REPORT TO CIVIL SOCIETY AND  
THE MEDIA BY THE ECONOMIC  
SECURITY BUREAU OF UKRAINE**



In 2025, the Economic Security Bureau of Ukraine underwent significant changes. The ESBU is gradually transitioning to full-scale operation in accordance with its key mandate—protecting the state’s economy and establishing fair rules for doing business.

In August 2025, following the results of an open competition, the Director of the ESBU was appointed. This decision became an important step toward institutional stability of the Bureau and the fulfillment of Ukraine’s commitments to international partners regarding the independence, transparency, and accountability of the institution. One of the key changes of the year was a personnel reset. A one-time attestation of ESBU employees was launched with the participation of international experts and representatives of civil society. Preparations for competitive recruitment procedures were also conducted.

Our task is to build a professional, integrity-driven, and motivated team that works according to high standards and enjoys the trust of society.

At the same time, we are transforming the Bureau's approaches to its work. The primary focus is on strengthening analytical capacity. The ESBU should function not only as a law enforcement body reacting to crimes that have already been committed but also as an institution that uses analytics to identify systemic economic risks and helps the state eliminate them. Therefore, we are strengthening the role of analysts, enhancing investigative capacity, and establishing specialised units responsible for international cases, as well as for tracing and recovering assets abroad.

Attention is paid to the de-shadowing of markets where the level of illegal circulation directly affects state budget revenues. Our approach combines analytical work, law enforcement instruments, and prevention. It is not only about detecting violations but also about eliminating the causes that allow such schemes to exist.

At the same time, it is essential for me that the ESBU ensures an open and structured dialogue with the business community. Law-abiding businesses should be the partner of the state, not subjects to unjustified pressure.

The Bureau's task is to focus its resources on those who systematically violate the rules, evade taxes, and create unfair conditions in the market. In 2025, we built the foundation for a new model of work—more analytical, transparent, and results-oriented.

What's ahead is the completion of personnel renewal, strengthening of analytical capacity, and improvement of the effectiveness of pre-trial investigations.

Our mission remains unchanged: protecting the national economy, ensuring equal rules for business, and creating an environment where working honestly is more beneficial than violating the law.

**Oleksandr TSYVINSKYI**

**Director of the Economic Security Bureau of Ukraine**

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## **SECTION 1**

### **GENERAL INFORMATION AND LEGAL FRAMEWORK OF ACTIVITY**

#### **1.1 Mission, vision, values**

The Economic Security Bureau of Ukraine protects the economic interests of the state, society, and law-abiding business.

#### **ESBU MISSION**

Ensuring the economic security and investment attractiveness of the state.

#### **VISION**

The ESBU is an independent, effective, and competent authority that ensures the economic security of the state and enjoys the trust of society, business, and international partners.

#### **ESBU VALUES**

- human rights and freedoms;
- rule of law;
- independence;
- accountability;
- integrity;
- openness.

#### **1.2 Regulatory and Legal Framework**

The legal framework of the Economic Security Bureau of Ukraine consists of the Constitution of Ukraine, international treaties of Ukraine approved as binding by the Verkhovna Rada of Ukraine, the Law of Ukraine “On the Economic Security Bureau of Ukraine,” other laws of Ukraine, as well as regulatory acts adopted in accordance with them.

Detailed list of legal acts regulating the activities of the Economic Security Bureau of Ukraine

#### **1.3 Main tasks and functions**

The main tasks of the Economic Security Bureau of Ukraine are:

- 1) Detection of risk areas in the economy through analysis of structured and unstructured data.
- 2) Assessing risks and threats to the economic security of the state and developing measures to minimise and eliminate them.
- 3) Providing recommendations for legal and regulatory amendments to eliminate the conditions that enable unlawful schemes in the economic sector.
- 4) Ensuring the economic security of the state through the prevention, detection, termination, and investigation of criminal offences affecting the functioning of the state’s economy.

- 5) Collecting and analysing information on offences affecting the economic security of the state and determining ways to prevent them in the future.
- 6) Planning measures to counter criminal offenses that fall under its legal jurisdiction.
- 7) Detecting and investigating offences related to the receipt and use of international technical assistance.
- 8) Preparing analytical conclusions and recommendations for state authorities to improve the effectiveness of their managerial decisions in regulating economic relations.

In accordance with the legislation, the ESBU performs law enforcement, analytical, economic, informational, and other functions.

#### **1.4 Organisational structure of the ESBU**

The Economic Security Bureau of Ukraine is headed by the Director. In August 2025, Oleksandr Tsyvinskyi was appointed as Director of the ESBU, Taras Shcherbai as First Deputy, Pavlo Buzdyhan as Deputy Director, and Yurii Bielousov as Deputy Director for Digital Development, Digital Transformation, and Digitalisation.

The central office includes analytical units, operational units, a detective unit, as well as financial, personnel, legal, communications and other departments and divisions provided for in the approved structure.

The ESBU has Territorial offices in the regions of Ukraine, which ensure the implementation of ESBU functions at the regional level.

## **SECTION 2**

### **STRATEGIC PRIORITIES AND INSTITUTIONAL TRANSFORMATION**

#### **2.1 Strategic priorities of activity**

Implementation of the Comprehensive Strategic Reform Plan for Law Enforcement Agencies as Part of the Security and Defense Sector of Ukraine for 2023–2027:

- Attestation and personnel commissions of the ESBU were established.
- The draft law “On Amendments to Certain Laws of Ukraine on Strengthening the Institutional Capacity of the Economic Security Bureau of Ukraine” was developed.
- The first gender audit was carried out with expert and technical support from UN Women in Ukraine within the project “Transformative Approaches to Achieving Gender Equality in Ukraine,” funded by Sweden.

**The Institutional Development Strategy of the Economic Security Bureau of Ukraine until 2027 defines the following strategic priorities:**

- Ensuring the economic security of the state. Counteracting threats to public finances, the state budget, and financial stability.
- Analytical approach and crime prevention. Focus on data analysis, risk assessment, and systemic solutions.
- Support for law-abiding business and de-shadowing of the economy. Creating fair and transparent rules for all market participants.
- Institutional and human capacity development. Building a professional, responsible, and motivated team.
- International cooperation and European integration. Implementation of international best practices and standards.
- Equality, inclusivity, and accessibility. Equal opportunities and respect for everyone are an integral part of our work.

#### **2.2 Achievement of strategic goals and indicators defined by programme documents**

##### **KEY RESULTS OF 2025:**

Risk profiles were updated for certain articles of the Criminal Code of Ukraine, which increased the effectiveness of analytical work.

Legislative initiatives aimed at strengthening the institutional capacity of the ESBU and improving mechanisms for combating economic crime were prepared.

Information exchange with state authorities was expanded, particularly with the State Tax Service of Ukraine, the State Customs Service of Ukraine, and the State Forest Resources Agency of Ukraine.

Enhanced professional training of staff via participation in international training programmes and educational programs supported by CEPOL, OECD, the Council of Europe, Chainalysis, Crystal Intelligence, and other partners.

Proposals were developed regarding the implementation of EU legislation, particularly in the fields of protection of the financial interests of the European Union, counterfeiting of currency, and anti-money laundering.

International cooperation was expanded, including with institutions of the European Union, the United States, the G7 countries, as well as OLAF and EPPO. ESBU proposals were reflected in the European Commission's 2025 Enlargement Package report on Ukraine's progress.

Preparations were launched for a Twinning project aimed at strengthening the institutional capacity of the ESBU in combating currency counterfeiting.

The internal control system was updated based on a risk-oriented approach.

Initiated work on legally defining the criteria for assessing the performance of the ESBU.

The ESBU's anti-corruption policy was strengthened through the launch of the Anti-Corruption Programme, the establishment of a disciplinary commission, the introduction of a whistleblower portal, and the provision of integrity training.

### **2.3 Progress in reforms implementation**

In 2024, a law on the reform of the Economic Security Bureau of Ukraine was adopted (Law of Ukraine of 20 June 2024 No. 3840-IX "On Amendments to Certain Legislative Acts of Ukraine on Improving the Work of the Economic Security Bureau of Ukraine").

Two parallel processes of agency reform are envisaged:

- introduction of a staff attestation mechanism.
- conducting open, transparent, and competitive recruitment process for the ESBU.

The personnel reform is not merely an administrative procedure. Its purpose is to change the approach to the ESBU's work: moving from reacting to already committed offences to their systematic detection and prevention.

This is only the first step in a broader transformation of the Bureau's analytical capacity. Further steps include the transition to a risk-oriented model of operation, strengthening international cooperation, and developing financial investigations.

Together, these two instruments create the foundation for the long-term effective functioning of the ESBU.

#### **One-time Attestation of employees**

**August – early November 2025** – formation of attestation commissions jointly with international partners: agreement on a unified list of candidates among

international organisations, verification of their compliance with legislative requirements, and approval.

**November 5, 2025** – by order of the Director, two attestation commissions were established (12 members each: 6 international members and 6 appointed by the Director of the ESBU).

**November – December 2025** – the evaluation methodology, integrity criteria, and consideration of European Court of Human Rights standards and relevant case law were approved to minimize the risk of a formalistic approach and future legal disputes.

**End of December 2025** – the Procedure for Attestation was approved and submitted for state registration to the Ministry of Justice.

**January 29, 2026** – official launch of the attestation process.

**February 5, 2026** – first inaugural meetings of the commissions.

**February 11, 2026** – completion of application submissions: 1,145 employees confirmed their participation.

### **New personnel recruitment mechanism**

**November 5, 2025** – two personnel commissions were established (6 international members + 6 members appointed by the Director).

**December 2025** – the Regulations and Rules for competitions were approved.

**February 2026** – state registration of documents with the Ministry of Justice (a mandatory legal stage).

**February 23–25, 2026** – the first competitions under the new rules were announced.

## SECTION 3

### RESULTS OF ACTIVITY



*“Today the ESBU relies on analytics, prevention, and systematic work with data. Our focus is not on coercive methods but on identifying risks and preventing economic offences. At the same time, we are building a constructive dialogue with business to jointly create a transparent economic environment,” - Oleksandr Tsyvinskyi Director of the ESBU.*

#### **3.1 Main results of the ESBU activity**

##### **Information and analytical work**

In 2025, the analytical units of the ESBU focused on priority areas for improving efficiency, the effectiveness of which has been confirmed by practical results and continues to be developed and refined in 2026.

In particular:

Priority of prevention – the positive economic effect for the state budget resulting from preventive measures taken by analytical units in 2025 exceeded the amount of funds recovered through completed criminal proceedings.

Use of innovative sources and tools for processing large volumes of data – from tax and financial information to satellite imagery, including the use of artificial intelligence tools to significantly increase efficiency.

Effective communication with society – convenient tools were introduced for citizens and businesses to promptly report violations in various sectors of the economy, including the sale of electronic equipment, fuel, tobacco, alcohol, and gambling services.

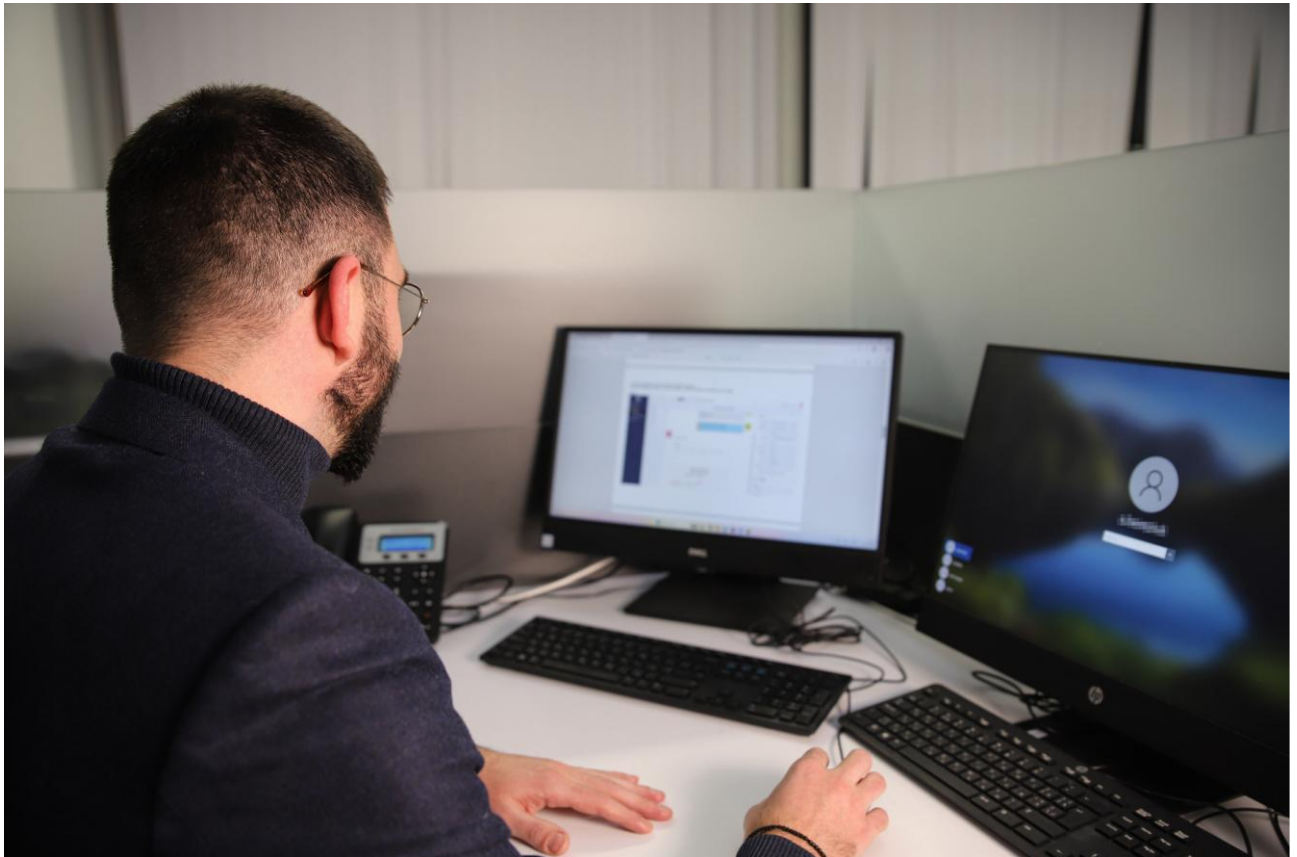
Dialogue with business – regular round tables with representatives of different sectors of the economy aim not only to emphasise compliance with legislation and full payment of taxes, but also to hear about current sectoral problems and jointly develop effective solutions.

## **FIGURES – 2025**

- **1 529** analytical products;
- **UAH 141,5 billion** in identified economic risks;
- **710** recommendations to state authorities and local self-government bodies;
- **19** proposals for amendments to regulatory legal acts.

## SELECTED CASES

### Budgetary sphere



ESBU analysts identified and assessed risky operations aimed at tax evasion in the supply of unmanned aerial vehicles to a state defence enterprise. By artificially inflating prices and documenting fictitious transactions, the enterprise evaded payment of **UAH 280 million** in taxes.

The findings of the analytical study served as the basis for entering information into the Unified Register of Pre-Trial Investigations (URPI).

### Taxation sphere



As a result of amendments to the Tax Code of Ukraine and other legislative acts initiated by the ESBU, tax revenues from rent payments increased to **UAH 533,3 million** in the first three quarters of 2025, which is **UAH 280 million** more than in 2024.

In 2024, ESBU analysts identified systematic minimisation of rent payments for the use of subsoil in the extraction of minerals. Mining enterprises calculated rent payments based on the price at which they sold products to affiliated companies. This price was significantly lower than the market price.

To eliminate the identified risks of unlawful minimisation of rent payments, ESBU analysts created analytical products and proposals for amendments to the legislation.

Based on the ESBU's proposals, the Law of Ukraine of December 4, 2024, No. 4113-IX "On Amendments to the Tax Code of Ukraine and Other Laws of Ukraine on Stimulating the Development of the Digital Economy in Ukraine" was adopted. This law established minimum actual selling prices for products classified under UCGFEA codes 2505 (sand), 2507 00 (kaolin clay), and 2517 (pebbles, gravel, and crushed or broken stone).

### **Unrecorded production and sale of excisable goods**



ESBU analysts identified risky operations related to tax evasion amounting to over **UAH 1 billion**.

Officials of one of the largest tobacco distribution companies created documentary evidence of the sale of tobacco products to fictitious enterprises. The products were sold outside tax accounting for cash.

The findings of the analytical study became the subject of pre-trial investigation by ESBU detectives.

**Illegal gambling business**



ESBU analysts identified risks of tax evasion amounting to over **UAH 600 million**.

Officials of a business entity operating in the organisation and conduct of gambling created documentary evidence of purchasing marketing and other services that had signs of fictitious transactions.

The analytical findings became the subject of pre-trial investigation by ESBU detectives.

**“Business fragmentation”**



Risks of tax evasion by the owner of a grocery store chain have been identified. More than 100 retail outlets operated in the Chernivtsi, Ternopil, and Khmelnytskyi regions. To minimise tax liabilities, a business fragmentation scheme was used whereby what was in substance a single business was formally structured through affiliated individual entrepreneurs. This led to the understatement of personal income tax in especially large amounts.

The materials of the analytical study became the basis for entering information into the URPI. As a result of measures taken during the pre-trial investigation, the chain of stores ceased using the fragmentation scheme and switched to a transparent operating model, which has already resulted in more than **UAH 10 million** reimbursed to the state.

### **Customs sphere**



Risks of tax evasion were identified in the activities of a group of related business entities exporting scrap metal. Company officials submitted documents to the customs authorities containing knowingly false information regarding the name and quality characteristics of the goods when transporting scrap metal across the border. This resulted in tax evasion amounting to over **UAH 1,1 billion**.

The materials became the basis for entering information into the URPI.

## Monetary, credit, and investment sphere



ESBU analysts identified risky operations in one of the largest jewellery retail chains related to tax evasion and money laundering amounting to more than **UAH 300 million**. To minimise the tax burden and conceal actual income volumes, the business fragmentation scheme was used, involving controlled legal entities and individual entrepreneurs.

The findings of the analytical study served as the basis for entering information into the URPI.

### **International technical Assistance**

In 2025, ESBU analysts analysed the use of international technical assistance within six projects (programmes) worth **EUR 69,4 million (equivalent to UAH 3,5 billion)**.

Potential risks of inefficient use of international technical assistance were identified in the following areas: overpricing of goods, works, and services; involvement of business entities with signs of fictitious activity and/or creation of ‘fictitious’ tax credits by contractors, etc.

The results of the analytical activity regarding risk assessment in the economic activities of entities involved in the implementation of international technical assistance projects became the subject of pre-trial investigations.

Additionally, several amendments to regulatory legal acts were initiated to strengthen preventive control over the implementation of international technical assistance projects and programmes, reduce risks of misuse of funds, and increase partners’ trust

## **Implementation of the ESBU legislative initiatives**

1. Elimination of preconditions for creating unlawful schemes during the privatisation of state and municipal property:

- removal of the provision allowing privatisation for UAH 1; removal of the unconditional right of the tenant to purchase the leased property; removal of the possibility of privatisation at book value; introduction of mandatory property valuation before privatisation (amendments to the Law of Ukraine “On Privatisation of State and Municipal Property”);
- regulation of the conditions for improvements made by tenants to leased property (amendments to the Law of Ukraine “On Lease of State and Communal Property”);
- improvement of the conditions for small-scale privatisation (amendments to the Procedure for Conducting Electronic Auctions for the Sale of Small Privatisation Objects and Determination of Additional Sale Conditions approved by Resolution of the Cabinet of Ministers of Ukraine No. 432 of 10 May 2018).

2. Improvement of mechanisms of state regulation and control in the field of public procurement to prevent budget losses and eliminate preconditions for unlawful schemes in this area, as well as to minimise related risk zones and vulnerabilities:

- introduction of the requirement for disclosing information on procurements conducted without the use of the electronic procurement system, as well as clear conditions for amending procurement contracts (amendments to the Specifics of Public Procurement of Goods, Works and Services for Contracting Authorities under the Law of Ukraine “On Public Procurement” for the period of martial law in Ukraine and for 90 days after its termination or cancellation, approved by Resolution of the Cabinet of Ministers of Ukraine No. 1178 of October 12, 2022);
- introduction of the requirement to publish procurement data in the electronic procurement system exclusively in machine-readable format (amendments to the Procedure for Publishing Information on Public Procurement approved by Order of the Ministry for Development of Economy, Trade and Agriculture of Ukraine No. 1082 of June 11, 2020, registered with the Ministry of Justice of Ukraine on July 1, 2020 under No. 610/34893).



*“We have shifted our focus: from combating individual violations to systematically dismantling the shadow market. The ESBU eliminates the infrastructure of illegal business – from dismantling illegal gas stations to seizing premises used for illegal gambling, without which such schemes cannot operate”, – Pavlo Buzdyhan, Deputy Director of the Economic Security Bureau of Ukraine.*

### **Counteracting offenses affecting the functioning of the state economy**

Among the key areas of the ESBU’s activities in 2025 were de-shadowing high-risk sectors of the economy and terminating illegal business activities.

#### **The main efforts of the ESBU were focused on:**

- de-shadowing the fuel and lubricants market;
- counteracting illegal circulation of tobacco products;
- combating illegal production and sale of alcoholic products;
- eliminating shadow schemes in the circulation of electronics and household appliances;
- exposing business fragmentation schemes used to minimise tax liabilities;
- seizure of premises used for underground gambling establishments and property used to organise illegal businesses.

A comprehensive approach in these areas contributed to the de-shadowing of certain economic sectors, increased budget revenues, and the creation of transparent conditions for doing business.

An important area of ESBU activity was also interaction with business. Dialogue with market representatives made it possible to promptly respond to emerging risks, identify shadow schemes, and develop effective mechanisms to counter illegal economic activities.

At the same time, in 2025 the transfer of seized property to support the Armed Forces of Ukraine was strengthened. This included fuel, vehicles, and other material resources, including unmanned aerial vehicles.

Additionally, the ESBU changed its approach to counteracting the shadow economy. The main emphasis was placed on destroying the infrastructure of illegal businesses, particularly through:

- seizure of premises where illegal gambling establishments operate;
- confiscation of equipment used by illegal fuel stations;
- seizure of fuel trucks and other transport used for illegal schemes.

This change in approach has made it possible not only to put a stop to illegal activities but also to prevent their resumption.

The implementation of comprehensive ESBU measures contributed to the gradual de-shadowing of markets and the creation of a more competitive and transparent business environment.

## **FIGURES – 2025**

- **6 896** criminal proceedings, of which **3 276** were initiated by the ESBU;
- **1 182** persons were notified of suspicion;
- **904** criminal proceedings were referred to court;
- **UAH 3,82 billion** in damages compensated.

## SELECTED CASES

### Elimination of business fragmentation schemes



ESBU detectives documented a tax evasion scheme organised by the actual owner of a chain of stores who used the details of at least **144** individual entrepreneurs.

As a result of the ESBUs work, the owner transferred business operations to the general taxation system, registered as a VAT payer, and officially employed workers in **117** stores.

The state has already received over **UAH 10 million** in reimbursed damages.

### Combating smuggling



ESBU detectives eliminated a smuggling channel involving expensive watches and jewellery.

During investigative actions, the involvement of the organiser and other members of the group was established, including airline flight attendants and railway conductors.

As a result of searches, watches, jewellery, and documentation were seized. Property with an estimated value of **UAH 30 million** was placed under arrest.

Eleven individuals have been formally notified of suspicion.

### **De-shadowing the gambling market**



ESBU detectives completed a pre-trial investigation and submitted an indictment to the court against individuals who organised the operation of illegal online casinos and betting resources.

According to the investigation, the total turnover of illegal resources amounted to approximately **UAH 83 million**.

The suspects accepted bets through P2P transfers to bank cards of nominal persons, after which the funds were withdrawn in cash and converted into cryptocurrency.

## Seizure of premises and prohibition of operation



In Odesa, ESBU detectives uncovered three networks of illegal gambling establishments.

During the investigation, 33 individuals involved in their operation were identified, and the court seized **21 premises** used for organising gambling activities. After being informed of the legal consequences, the owners of 17 of these properties terminated their lease agreements, thereby preventing the continued use of these premises for illegal gambling operations.

## Protection of intellectual property rights



ESBU detectives exposed a group of individuals who organised the sale of counterfeit electronics of globally recognised brands. The counterfeit goods were advertised and sold through websites under the guise of original products with delivery throughout Ukraine. During searches, more than 4 000 units of counterfeit equipment were seized. The estimated damages to rights holders amount to about **UAH 30 million**.

### **Combating the illegal circulation of excisable goods**



ESBU detectives exposed a channel for supplying counterfeit excise tax stamps from the Republic of Turkey. More than 5 million paper items resembling excise tax stamps, with signs of forgery, were seized during searches of a warehouse in the Odesa region. The estimated amount of unpaid excise tax exceeds **UAH 110 million**.

### **Investigation of crimes related to misappropriation and embezzlement of budget funds**

ESBU detectives uncovered a scheme involving the misappropriation of state funds through a grant programme supporting horticulture, berry growing, and viticulture. According to the investigation, the officials of several enterprises, in collusion with officials of state institutions, ensured the receipt of grants without establishing new plantations. As a result, approximately **UAH 80 million** of state aid was unjustifiably transferred to the accounts of legal entities.

## Protection of business



ESBU detectives exposed an organised group of individuals who, through forged documents, took possession of half of the business of one of the company's co-founders. The estimated damages total nearly **UAH 40 million**. Three participants of the scheme were notified of suspicion, and the indictment was referred to court.

## Counteracting Tax Evasion



ESBU detectives completed a pre-trial investigation into tax evasion during the execution of a state contract for the supply of defence goods. The chief accountant of the enterprise unjustifiably applied a 0% VAT rate, which resulted in the non-payment of more than **UAH 325 million** in VAT. The indictment was submitted to the court, and the damages to the state were fully compensated.

### **Investigation of currency counterfeiting crimes**



ESBU detectives exposed an organised group engaged in the production and distribution of counterfeit foreign currency. The suspects purchased fake USD 100 banknotes, which were later distributed through currency exchange offices and during purchases of goods. Detectives documented 11 episodes of criminal activity, and the indictment against nine individuals was submitted to the court.

### **Misappropriation of funds**

ESBU detectives have submitted an indictment to the court against the organizer of a large-scale scheme to embezzle funds from a banking institution and one of the largest oil production companies. Through the forgery of bank documents and fictitious financial transactions, more than **UAH 5,3 billion** were transferred to a controlled account, of which **UAH 4,1 billion** were laundered. The organizer is in custody, and his property and assets have been seized.

## Elimination of grain schemes



ESBU detectives documented unlawful financial and economic activities related to one of the key grain terminals in the SE STP PIVDENNYI. At the initiative of the Bureau, the court seized immovable and movable property, corporate rights, and other assets of the enterprise worth more than **UAH 8 billion**. The seized assets were transferred to the Asset Recovery and Management Agency (ARMA) to preserve their economic value and potentially compensate damages to the state. The terminal continues to operate within the established restrictions.

### Challenges and solutions

Several unresolved issues remained in the operations of the Economic Security Bureau of Ukraine, affecting the effectiveness of its work. Currently, in cases related to illegal activities, in practice mainly the means of distribution are confiscated - tanks, fuel dispensers, equipment, or other elements of infrastructure. At the same time, the assets of the owners of illegal businesses - houses, yachts, cars, and other property acquired through criminal activities — in most cases remain in their possession.

### Position of the Economic Security Bureau of Ukraine:

- classify crimes under Article 204 of the Criminal Code of Ukraine as serious offenses;
- allow the use of covert investigative measures;
- confiscate not only equipment but also all property belonging to the offenders.

Thus, the approach is changing instead of seizing only equipment, the focus is placed on depriving beneficiaries of illegal businesses of their assets, which will make the further functioning of shadow schemes impossible.

Another important goal for the Economic Security Bureau of Ukraine is to establish an effective regional network to ensure the agency has a full presence throughout Ukraine.

Currently, 9 Territorial Offices of the ESBU operate and ensure the performance of the Bureau's goals at the regional level. At the same time, a significant number of territorial offices have not yet started full-scale operations. Existing units are staffed only at 27–60%, which limits the operational capacity of the ESBU.

In addition, funding for the establishment and launch of all territorial offices has not been fully provided.

The next step should be to finalize the establishment of an effective regional structure of the ESBU by fully staffing existing units and launching additional territorial offices.

This will ensure the full presence of the Economic Security Bureau across the entire territory of Ukraine and strengthen the fight against tax offences.

### **Challenges and ways to address them**

The effectiveness of the reform of the Economic Security Bureau of Ukraine directly depends on the full and consistent application of labor remuneration laws. Currently, certain provisions are effectively not being implemented, creating systemic constraints for the institution's development.

Specifically, when calculating the base salaries for employees with special ranks, an undervalued subsistence level (UAH 2,102) is used instead of the legally defined amount (UAH 3,028). This results in a significant pay gap compared to other law enforcement agencies.

Together with the lack of personal income tax compensation, this creates unequal financial conditions for service. As a result, the ESBU's ability to compete for qualified personnel and ensure staff stability is diminished.

Notably, the low level of remuneration for ESBU civil servants also affects the quality of staffing and the agency's performance in fulfilling its functions.

This situation impacts the pace and effectiveness of the reform's implementation. To resolve this, the Bureau has proposed amendments to budget legislation aimed at:

- application of the actual subsistence level when determining base salaries;
- introduction of personal income tax (PIT) compensation for employees with special ranks;
- granting the Bureau special status in accordance with the European Commission's recommendations for Ukraine (based on the EU's official screening report on the implementation of European Union law);

- ensuring an adequate level of budget funding over the medium term.

Implementing these decisions will help eliminate existing imbalances, enhance the institution's attractiveness, and ensure proper conditions for fulfilling its tasks in the field of economic security.

### **3.2 Cooperation and interaction with other law enforcement agencies**

In 2025, the ESBU expanded interagency cooperation with state authorities and law enforcement institutions.

In particular, the ESBU ensured interaction with temporary investigative commissions and temporary special commissions of the Verkhovna Rada of Ukraine on the following issues:

- investigation regarding possible unlawful actions of the officials of state authorities, other public bodies, and entities of the state sector of economy that may have harmed the economic security of Ukraine;
- protection of investors' rights;
- investigation of possible facts of corruption or corruption-related offences within law enforcement bodies, courts, and judicial authorities with the Temporary Investigation Commission of the Verkhovna Rada of Ukraine;
- protection of property and non-property rights of internally displaced persons and other individuals affected by the Russian Federation's armed aggression against Ukraine;
- investigation of possible violations of legislation by foreign economic activity entities related to the non-return of foreign currency proceeds to Ukraine;
- use of funds from the State Budget of Ukraine allocated for the construction of fortifications and engineering barriers on the line of contact, as well as for the production and procurement of unmanned aerial vehicles and electronic warfare systems for military units of the Armed Forces of Ukraine and other military formations established in accordance with Ukrainian law.

Joint action plans were approved to implement measures provided for by the Rule of Law Roadmap, approved by the Resolution of the Cabinet of Ministers of Ukraine No. 475-r of May 14, 2025:

- on counteracting large-scale smuggling until 2028 together with the Operational Search Department of the Administration of the State Border Guard Service of Ukraine;
- on counteracting large-scale smuggling until 2028 together with the State Customs Service of Ukraine;
- cooperation with the Energy Customs.

In addition, ESBU representatives directly participated in the development of the draft Law of Ukraine “On Criminal Intelligence” and are members of the interagency working group responsible for its preparation.

As of now, the main text of the draft law has been prepared and is at the stage of coordination among members of the working group for further refinement and submission to the Verkhovna Rada of Ukraine in accordance with the established procedure.

The ESBU also continues to develop and improve the regulatory framework, particularly regarding the implementation of the action plan aimed at executing the Comprehensive Strategic Plan for Reforming Law Enforcement Agencies as Part of the Security and Defence Sector of Ukraine for 2023–2027, approved by the Resolution of the Cabinet of Ministers of Ukraine No. 792-r. of August 23, 2024.

## SECTION 4

### ACCOUNTABILITY AND INTEGRITY



*“Building a professional and integrity-driven team is the key objective of the ESBU’s personnel reform. In 2025 we laid the foundation for this work and launched the attestation of employees. Its purpose is to ensure that only specialists who meet high standards of professionalism and integrity work in the ESBU” - Yuriy Bielousov, Deputy Director for Digital Development, Digital Transformations and Digitalization of the Economic Security Bureau of Ukraine.*

#### **4.1 Publicity and transparency**

During the reporting year, the ESBU published and regularly updated open datasets, access to public information, and the implementation of citizens’ right to submit appeals in accordance with legislative requirements.

Public information on the ESBU’s activities, including structure and leadership, regulatory documents, activity reports, information on recruitment competitions,

procurement, and other data of public interest is regularly published on the official website.

## **FIGURES – 2025**

- **1 260** materials and documents published on the Ukrainian version of the website and **538** on the English version;
- **73** new pages created, and additional sections and services introduced for citizens and businesses, including electronic forms for submitting appeals and requests for public information.

Additionally, the website provides sections for conducting public discussions, electronic consultations, and collecting proposals from the public, creating conditions for an open dialogue between the ESBU and society.

Thus, the official website serves as an effective platform for implementing the principles of transparency, accountability, and citizen participation in shaping public policy in the field of economic security.

The ESBU also published and updated 12 open data sets, providing citizens, media, and experts with access to information about the ESBU's activities.

Furthermore, the Procedure for Publishing Open Data and the Open Data Policy Development Plan for 2025–2026 were approved.

Citizens had the opportunity to contact the ESBU and submit requests for public information by post, email, through the official website, via the telephone hotline, or during personal reception hours.

All requests were considered within the time limits established by law, and applicants received responses and consultations.

## **FIGURES – 2025**

The ESBU received:

- **2 498** citizens' appeals;
- **845** letters/appeals outside the scope of the Law of Ukraine “On Citizens’ Appeals”;
- **197** requests for public information;
- **900** hotline calls;
- **1 700** emails.

In 2025, the Economic Security Bureau of Ukraine resumed personal reception of citizens and opened a public reception office of the ESBU. Barrier-free access to the

premises was ensured for persons with disabilities and other groups with limited mobility.

The implementation of these measures contributed to increased transparency of ESBU activities, institutional accountability, and strengthened public trust.

## **4.2 Implementation of the ESBU anti-corruption programme**

In 2025, measures aimed at preventing and combating corruption within the Economic Security Bureau of Ukraine were implemented in accordance with the ESBU Anti-Corruption Programme for 2025–2027, approved by ESBU Order No. 223 of December 27, 2024.

The programme is based on the principle of zero tolerance for corruption and provides for the implementation of a set of preventives, organisational, control, and educational measures.

Within the framework of its implementation, identification and assessment of corruption risks in key operational processes were carried out, and a register of corruption risks was created, containing an assessment of their probability, potential consequences, and measures for their mitigation.

With a view to enhancing staff integrity, methodological and advisory assistance was provided throughout the year regarding compliance with anti-corruption legislation, rules of ethical conduct, and prevention and settlement of conflicts of interest.

Training on preventing corruption and fostering an anti-corruption culture have also been organized.

Furthermore, measures were taken to minimise corruption risks in the activities of ESBU units, particularly in the following processes:

- pre-trial investigation;
- operational search activities;
- information and analytical work;
- procurement of goods, works, and services;
- financial management.

Information on the implementation of the ESBU Anti-Corruption Programme is published on the official ESBU website.

## **4.3 Ensuring integrity**

In 2025, the Economic Security Bureau of Ukraine implemented a set of measures aimed at fostering a culture of integrity, reducing corruption risks, and improving professional ethics standards among employees.

One of the key monitoring tools is the annual employee survey, which covered 100% of the personnel of the central office and territorial departments of the ESBU.

Based on the results, integrity questionnaires were recorded and verified, and a corresponding register was created.

The ESBU also introduced polygraph examinations to verify candidates for positions and monitor the activities of ESBU employees.

In 2025, 54 specialised polygraph examinations were conducted.

The systematic use of the polygraph in ESBU activities is not merely a technical procedure but an effective instrument ensuring:

- high standards of integrity;
- minimisation of corruption risks;
- objectivity in personnel decisions;
- increased public trust.

## SECTION 5

### HUMAN CAPITAL AND HUMAN RESOURCE MANAGEMENT

#### 5.1 Personnel policy

The year 2025 became a period of institutional reset for the ESBU. The implementation of the provisions of Law No. 3840-IX established a non-alternative standard: appointment to the positions in the ESBU exclusively based on the results of transparent competitive selection.

According to paragraph 6 of the Final and Transitional Provisions of Law No. 3840-IX, the right to establish personnel commissions to conduct competitive selection arises only after the appointment of the Director of the ESBU under the new procedure.

Since such an appointment took place on August 6, 2025 (Resolution of the Cabinet of Ministers of Ukraine No. 821-p “On the Appointment of Oleksandr Tsyvinskyi as Director of the Economic Security Bureau of Ukraine”), the ESBU found itself in a unique legal situation:

- strict legal requirement – recruitment without a competitive procedure was strictly prohibited;
- transitional period – the three-month period provided by law for establishing personnel commissions objectively made it impossible to conduct standard recruitment competitions during 2025.

This period was caused by the need to comply with legislative requirements regarding the formation of personnel commissions and the organisation of competitive procedures. Therefore, appointments to these positions were postponed until the relevant committees were established and open competitions were launched.

Despite legislative restrictions on hiring new employees, the ESBU ensured the continuity of its operations.

#### FIGURES – 2025

- Personnel ceiling of the ESBU - **4000**;
- Actual number of employees as of 31.12.25 – **1196**;
- Actual staffing level as of 31.12.25 – **29%**.

In October 2025, guided by the Law of Ukraine “On the Legal Regime of Martial Law”, the ESBU introduced an algorithm for open recruitment to civil service positions. This made it possible to partially compensate for the personnel shortage without violating the principles of meritocracy.

## **RESULTS:**

- **82** recruitment procedures conducted;
- **746** CVs processed;
- the turnover: **58** specialists appointed, **131** employees dismissed (including **14** analysts and **47** detectives) during the period from August to December 2025.

The main factors of staff turnover are the crucial level of remuneration, which cannot compete with other law enforcement agencies, as well as the high psychological burden related to mandatory attestation.

As of the end of 2025, 14 ESBU employees were serving in the Armed Forces of Ukraine.

### **Strengthening professional capacity of ESBU employees**

Competency development took place within the framework of the implementation of the Rule of Law Roadmap.

The ESBU invests in intellectual capital to meet international standards.

Internal training: 216 employees (159 men and 57 women) completed 33 specialised courses.

International experience: 49 specialists (35 men and 14 women) participated in the international training programmes, integrating global ESBU practices into ESBU operations.

These measures were aimed at improving the level of professional competencies.

### **Development of Human resources and cooperation with Higher Education Institutions**

As a result of cooperation with higher education institutions:

- **6** agreements on internships were concluded with leading universities;
- **32** students successfully gained practical experience within ESBU units.

### **Digitalisation of HR processes**

The ESBU continues to implement the software “Automated System for Conducting Recruitment Competitions”, which is currently at the final stage of implementation.

The system provides:

- speed — automatic screening of candidates;

- transparency — a digital record of each decision and assessment by commission members;
- optimisation — formation of rankings and schedules in just a few clicks.

The use of the system will contribute to increasing the transparency and efficiency of recruitment competitions.

### **Ensuring equal rights and opportunities for women and men**

In 2025, the ESBU completed a gender audit conducted in the central office and territorial offices.

Based on the results, a report was prepared and a Roadmap until 2028 was developed, which includes:

- improvement of personnel recruitment procedures based on the principles of non-discrimination;
- development of mentorship programmes;
- creation of a safe and inclusive working atmosphere;
- improvement of internal communication and monitoring of the implementation of equal opportunities policies.

The implementation of these measures aims to develop a modern human resource management system and strengthen the institutional capacity of the ESBU.

### **5.2 ESBU budget**

According to the Law of Ukraine “On the State Budget of Ukraine for 2025”, expenditures for the ESBU from the general and special funds amounted to **UAH 1 943,9 million**. The main component of expenditures is personnel remuneration with accruals, which amounts to UAH 1 668,1 million, or 86% of the total budget.

The maximum number of employees of the central office and territorial departments of the ESBU for 2025 was defined by the Law of Ukraine “On the State Budget of Ukraine for 2025” as no more than **2 000 employees**.

As of January 1, 2026, the actual number of ESBU employees amounted to 1 196 persons.

In the ESBU budget request for 2025, the total financing requirement was defined at **UAH 5 648,0 million**. However, the approved budget allocations amounted to only **34%** of the requested amount.

According to the Law of Ukraine No. 4648-IX of October 21, 2025, amendments were introduced to the State Budget Law, reducing ESBU expenditures by **UAH 50 million** to redirect funds to priority needs of the security and defence sector.

According to the approved budget estimates for 2025 (as amended), expenditures under the general fund were approved in the amount of **UAH 1 893,8 million**.

During 2025, cash expenditures of the ESBU general fund amounted to **UAH 1 766,5 million**, which represents 93% of the approved allocations.

As of January 1, 2026:

- Accounts receivable amounted to 4,0 million UAH for the general fund and 3,0 million UAH for the special fund
- There were no accounts payable for either the general or special funds

### **5.3 Public procurement**

The Annual Procurement Plan for 2025 includes 240 procurement items with a total value of **UAH 198 355 564,64**.

The plan has been published on the web portal of the Authorized Procurement Body.

As a result of public procurement procedures, 222 contracts were concluded for a total amount of **UAH 162 045 439,00**.

### **5.4 Material and technical support of the ESBU activity**

During 2025, the Economic Security Bureau of Ukraine continued developing its material and technical base to ensure the effective functioning of both the central office and territorial offices. Primary attention was given to proper maintenance of administrative buildings, the development of IT infrastructure, and renewal of technical resources.

Additionally, ESBU units were provided with official vehicles, technical equipment for analytical and investigative work, necessary equipment for administrative facilities.

Material and technical support was carried out in accordance with public procurement legislation, considering the needs of units and the development priorities of the Bureau.

## SECTION 6.

### INNOVATION AND DIGITALISATION

#### 6.1 Implementation and use of innovative technologies

During 2025, a set of organisational and technical measures was implemented aimed at strengthening cyber protection, modernising the IT infrastructure, and increasing the efficiency of the functioning of the ESBU's information and communication systems. These steps were aimed at ensuring stable, secure, and uninterrupted operation of digital services and the effective functioning of official processes.

#### Information security and cyber protection

A multi-layer information protection model was implemented. The level of protection of end-user devices against current virus and network attacks was increased, which made it possible to neutralise more than **61 thousand threats**.

A perimeter protection system (firewalls) was deployed, which integrated the central office and 9 territorial offices. As a result of these measures, **more than 1 100 attempts** of external cyberattacks were detected and blocked.

Comprehensive information protection systems were created for automated workstations of the integrated interagency information and telecommunication system for monitoring persons, vehicles, and cargo crossing the state border ("Arkan" system) and the Unified State Register of Vehicles.

#### Creation and development of information and communication systems

- IT infrastructure was deployed to build a data processing centre: server and switching equipment were configured, a backup system was implemented, and backup power supply and climate control systems were installed.
- Migration of services from leased platforms to in-house infrastructure was carried out in order to increase reliability and fault tolerance.
- IP telephony was introduced with the connection of 9 territorial offices to the system, ensuring corporate communication between units.
- Existing server capacities were modernised.

#### Innovative technologies and systems

During the reporting year, the implementation of the following technological solutions was initiated:

- Computer programme "Information System for Automating Recruitment Competitions and Human Resource Management".
- Evidence Management System – specialised software that organises processes related to the storage, protection, and transfer of evidence in criminal proceedings.
- "HelpDesk" software – implementation of a tool for optimising the processing of technical and organisational requests from employees.

- Unified Information System of the ESBU the design phase of the system has been completed; it is intended to automate processes for counteracting economic offences.

### **Ensuring access to information systems**

- Stable support for work with state registers and information-reference systems was ensured.
- 2 147 accesses for employees were provided or updated, which is critically important for analytical and operational work.

## SECTION 7.

### INTERNATIONAL COOPERATION



*“International cooperation is a key element in effectively counteracting economic offences. The Economic Security Bureau of Ukraine is strengthening cooperation with foreign partners for the exchange of analytical information and the detection of cross-border financial schemes. We understand that Ukraine’s recovery largely depends on foreign investment, therefore our task is to create a safe and transparent environment for international business,”* — **Taras Shcherbai, First Deputy Director of the Economic Security Bureau of Ukraine.**

#### **7.1 Interaction with competent authorities of foreign states**

##### **Legal Affairs and European Integration**

In 2025, the Economic Security Bureau of Ukraine actively participated in the process of adapting national legislation to the law of the European Union.

Work was carried out within the following negotiation chapters: “Free Movement of Capital,” “Intellectual Property Law”, “Judiciary and Fundamental Rights”, “Justice, Freedom and Security”, “Customs Union” and “Financial Control.”

At the end of 2025, the ESBU prepared and agreed with relevant authorities a draft law on the ratification of the International Convention for the Suppression of Counterfeiting Currency (Geneva, 1929). The next step will be submitting proposals to the Ministry of Foreign Affairs regarding Ukraine’s accession to this Convention.

In addition, representatives of the ESBU participated in the meeting of Cluster 1 of the EU-Ukraine Subcommittee on Economy and Other Sectoral Cooperation of the EU–Ukraine Association Committee, where progress in implementing European legislation concerning the protection of the financial interests of the European Union was presented.

The ESBU also contributed to the development of the draft National Programme for the Adaptation of the Legislation of Ukraine to EU Law (acquis), which is a comprehensive strategic document defining Ukraine’s systematic approach to fulfilling all obligations within the EU accession negotiation process and harmonising national legislation with EU law.

During the year, the ESBU signed international memoranda on strategic partnership and cooperation with:

- Swedish Tax Agency
- Ukraine Facility Audit Board
- Canada–Ukraine Chamber of Commerce
- the Ukrainian World Congress

In 2025, the ESBU joined, as a competent authority authorised to cooperate in combating crime, the Agreement between the Cabinet of Ministers of Ukraine and the Government of the Republic of Slovenia on Cooperation in Combating Crime, as well as the Agreement between the Cabinet of Ministers of Ukraine and the Government of the French Republic on Cooperation between Law Enforcement Authorities.

### **Organisation of international cooperation and information exchange**

In 2025, ESBU employees participated in international trainings, conferences, and educational programmes aimed at strengthening counteraction to cross-border economic crime.

In cooperation with the European Union Agency for Law Enforcement Training (CEPOL), ESBU detectives and analysts received training in:

- open-source intelligence (OSINT)
- financial flow analysis
- digital forensics
- countering fraud schemes
- tracking crypto-asset movements

ESBU employees also participated in programmes of the OECD International Academy for Tax and Financial Crime Investigation, where they studied modern methods of combating money laundering and the use of new technologies in financial offences.

A separate area of cooperation was interaction with the HM Revenue and Customs Service (HMRC) regarding information exchange and practical training in investigating economic crimes.

Within the framework of the OECD “Tax Inspectors Without Borders” programme, experts assessed the institutional capacity of the ESBU in investigating economic offences and identified directions for the further development of the Bureau.

The ESBU leadership also participated in the international conference “Rebuilding Ukraine” in Toronto, where meetings were held with the representatives of Canadian government institutions, international organisations, and business. As a result of the meetings, agreements were reached on the possibility of involving additional partner organisations in the institutional development of the ESBU.

During the year, the ESBU actively carried out international information exchange. In total, 336 requests for information exchange with competent authorities of foreign states were processed.

## **7.2 Cooperation with International Organisations**

In 2025, the ESBU continued cooperation with international partners to develop institutional capacity and implement modern tools for investigating economic crimes.

With the support of the EU Advisory Mission (EUAM), the ESBU received the ORBIS software, which is used for analysing corporate data. EUAM experts also conducted specialised training for Bureau employees on modern methods of investigating financial offences.

In addition, with the assistance of international partners, the ESBU obtained licences for the Soft Crystal Intelligence software, which is used in investigations related to crypto-assets.

A separate area of cooperation was the implementation, with the support of the Government of the United Kingdom, of the British Council BELT project, within which ESBU civil servants completed English language training for work in the field of international and Euro-Atlantic integration.

## SECTION 8.

### PUBLIC ENGAGEMENT AND COMMUNICATION

#### 8.1 Information policy and communication with civil society and media

In 2025, the ESBU ensured systematic and open communication with media, civil society, the business community, and non-governmental organisations.

The main focus was placed on:

- transparent communication about the results of the Bureau's work
- explaining reforms and changes in the ESBU's activities
- building trust in the institution through regular dialogue

#### FIGURES - 2025

- **1 013** informational messages published
- **476** video materials produced
- **44** comments and interviews provided
- more than **78 000** mentions of ESBU activities recorded

Cooperation with the business community, expert environment, and civil society organisations was strengthened.

Regular meetings were held with representatives of:

- the European Business Association (EBA)
- the American Chamber of Commerce (ACC)
- the Ukrainian Union of Industrialists and Entrepreneurs
- the Ukrainian Chamber of Commerce and Industry
- the Federation of Employers of Ukraine
- the Ukrainian Business Council
- the ukrainian tobacco products manufacturers' association ukrtyutyun
- and other organisations.

Meetings of the ESBU leadership with business representatives were also held.

The ESBU also participated in international forums and discussions dedicated to economic security, investment, and reforms. In particular, the Bureau's leadership held meetings with the delegation of the Ukrainian World Congress and representatives of the International Development Law Organization (IDLO), where issues of investment protection, strengthening ESBU institutional capacity, and establishing permanent expert dialogue were discussed.

Special attention was paid to cooperation within programme Ukraine Facility. During a meeting with members of the programme's Supervisory Board, issues of transparent and effective use of EU funds aimed at macro-financial stability, reforms, and Ukraine's recovery were discussed.

The ESBU was also represented at the Kyiv International Economic Forum 2025 during the panel discussion “Protecting Investors, Building Trust”, where the role of economic security in the country’s recovery and maintaining the trust of international partners was emphasised.

The ESBU leadership also participated in meetings of the Public Control Council under the ESBU, while Bureau representatives took part in public events and discussions organised by media and civil society organisations.

In total, in 2025 ESBU representatives participated in more than 40 events involving civil society organisations, media, and business.

## **8.2 Cooperation with the Public Control Council**

To ensure transparency of ESBU activities and civilian oversight, the Public Control Council (PCC) acts under the ESBU. The PCC is a permanent collegial body formed on a competitive process for two years in accordance with the Law of Ukraine “On the Economic Security Bureau of Ukraine”.

The Council consists of nine representatives of civil society. The membership of the second Public Control Council was approved by the Resolution of the Cabinet of Ministers of Ukraine No. 1183-r. of November 29, 2024.

Representatives of the PCC:

- participate in the ESBU collegium;
- take part in the work of the disciplinary commission;
- participate in working groups assessing corruption risks.

In 2025, five meetings of the PCC were held.

## **8.3 Joint projects with Non-Governmental Organisations**

Throughout the year, the ESBU actively engaged with business representatives and relevant industry associations regarding the most high-risk sectors of the economy, including the tax sector, excisable goods markets, electronics, and fuel.

In particular, the ESBU hosted the round table “Tax Evasion or Optimisation: Specifics of Investigating Tax Crimes, European Experience in Counteraction, and Peculiarities of Criminal Liability”, which brought together representatives of business associations and the academic community.

Special attention was paid to counteracting the illegal circulation of tobacco products. In 2025, several working meetings and round tables were held with the representatives of Ukrainian tobacco products manufacturers' association ukrtyutyun, including discussions of the results of a market study prepared by Kantar company, as well as further joint steps for de-shadowing the tobacco sector.

Within working meetings with member companies of the association (JTI Ukraine, Philip Morris Ukraine, Imperial Brands, PJSC A/T B.A.T.-Prilucky Tobacco Company), systemic problems of law enforcement and possible legislative changes were discussed.

The ESBU also participated in interagency and sectoral discussions on combating shadow schemes in the trade of electronics and equipment.

Representatives of the Bureau took part in a joint round table with the State Tax Service of Ukraine, the State Financial Monitoring Service, the Business Ombudsman Council, and major electronics retail chains, the panel discussion “Mission: De-shadowing” within RAU Summit 2025.

These discussions contributed to developing proposals for improving legislation and law enforcement practice.

In 2025, the ESBU expanded the practice of direct dialogue with business in the regions.

Meetings were held between the Bureau’s leadership and representatives of more than 30 enterprises of Lviv region with the participation of the Lviv Regional State Administration, as well as meetings with businesses in Odesa, Volyn and Vynnytsia regions.

During regional events, discussions focused on determining the economic security index of regions, exchange of information between the ESBU and businesses, as well as joint legislative initiatives to improve the business climate. Such interaction contributed to building partnership relations and increasing trust in the ESBU at the local level.

## **CONTACTS FOR FEEDBACK**

Questions, comments, and suggestions regarding the report content  
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