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ANNEX

ANNEX

to the

Proposal for a Council Implementing Decision

establishing the satisfactory fulfilment of the conditions for partial payment under the eighth instalment of the Ukraine Plan of the Ukraine Facility

ANNEX

EXECUTIVE SUMMARY

On 24 August 2026, Ukraine submitted a request for payment of part of the fifth, seventh and eight instalments of the Ukraine Plan, in accordance with Article 26 of Regulation (EU) 2024/792 of 29 February 2024 establishing the Ukraine Facility[1]. To support the payment request, Ukraine provided justification for the satisfactory fulfilment of one step in the fifth instalment, three steps in the seventh instalment, and four steps of the eight instalment set out in the Annex to Council Implementing Decision (EU) 2024/1447 of 14 May 2024 on the approval of the assessment of the Ukraine Plan[2], as amended by Council Implementing Decision (EU) 2026/1923 ('the CID Annex')[3]. Ukraine also provided evidence for three steps in the ninth instalment.

Based on the information provided by Ukraine, three steps of the eighth instalment are considered to have been satisfactorily fulfilled.

- Step 5.1, concerned with publishing the resilience assessment of the banking system
- Step 8.5, concerned with the entry into force of the legislation on access to information about external engineering works.
- Step 12.6, concerned with the publication of report on the implementation of the state support through the public Agricultural Register.

The Commission has assessed that the evidence provided for one of the steps required for the eighth instalment is not sufficient to conclude that it is satisfactorily fulfilled (step 1.5 concerning the Human Resources Management Information System).

Furthermore, the information provided by Ukraine, shows that one step from the fifth instalment and three steps from the seventh instalment have been satisfactorily fulfilled.

- Step 3.5, concerned with the entry into force of legislation revising the declarations of integrity of judges and their verification process.
- Step 10.7, concerned with the appointment of a new electricity market operator.
- Step 10.14, concerned with the entry into force of legislation to support development of efficient and more sustainable district heating.

[1] Regulation (EU) 2024/792 of the European Parliament and of the Council of 29 February 2024 establishing the Ukraine Facility (OJ L, 2024/792, 29.2.2024, ELI: http://data.europa.eu/eli/reg/2024/792/oj).

[2] Council Implementing Decision (EU) 2024/1447 of 14 May 2024 on the approval of the assessment of the Ukraine Plan (OJ L, 2024/1447, 24.5.2024, ELI: http://data.europa.eu/eli/dec_impl/2024/1447/oj). Annex to the Council Implementing Decision https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CONSIL%3AST_9492_2024_ADD_1&qid=1716536456361.

[3] Council Implementing Decision (EU) 2026/1923 of 30 July 2026 amending Implementing Decision (EU) 2024/1447 on the approval of the assessment of the Ukraine Plan (OJ L, 2026/1923, 7.8.2026, ELI: http://data.europa.eu/eli/dec_impl/2026/1923/oj).

- Step 11.3, concerned with the entry into force of legislation on traffic safety and interoperability of railway transport of Ukraine within three years of its adoption.

In addition, and in accordance with the methodology for assessing the partial fulfilment of steps under the Ukraine Plan, the following steps scheduled for the ninth instalment were declared by Ukraine for consideration as potential mitigating factors:

- Step 5.5, concerned with the entry into force of legal acts to improve the resolution of non-performing loans;
- Step 7.20, concerned with the approval of the Operational Plan of Measures for overcoming the gender pay gap for the period up to 2030; and
- Step 15.11, concerned with the adoption of amendments to the Resolution on the Procedure for State Water Monitoring.

As part of **Chapter 3** on the judicial system, the legislation revising the declaration of integrity of judges and their verification process entered into force.

As part of **Chapter 5** on financial markets, the resilience assessment of the largest banks in the banking system was published.

As part of **Chapter 7** on human capital, the operational plan of measures for the implementation in 2026-2028 of the National Strategy for Overcoming the Gender Pay Gap for the period up to 2030.

As part of **Chapter 8** on the business environment, the legislation on access to information about external engineering works entered into force.

As part of **Chapter 10** on the energy sector, the legislation to support development of the efficient and more sustainable district heating was adopted and entered into force; and a new electricity market operator was appointed.

As part of **Chapter 11** on the transport sector, the legislation on traffic safety and interoperability of railway transport in Ukraine was adopted and entered into force.

As part of **Chapter 12** on the agri-food sector, the report on the implementation of the state support through the public Agricultural Register was published.

As part of **Chapter 15** on green transition and environmental protection, the legislation amending the Procedure for State Water Monitoring was adopted.

Step 3.5

Name of the step: Entry into force of the legislation revising the declarations of integrity of judges and their verification process
Related reform/investment: Reform 1. Enhancing the accountability, integrity and professionalism of the judiciary
Financed from: loan/non-repayable support
Context The requirement for step 3.5 described in the CID Annex is: *'Entry into force of the laws and the bylaws of the High Qualification Commission of Judges of Ukraine revising the declarations of integrity of judges and their verification process. The acts focus on these main areas:* *- clarification of the content of the integrity declarations and the grounds for initiating the verification;* *- expansion of the time period covered by the verification;* *- improvement of the verification procedure by specifying the verification mechanisms and deadlines, defining the rights and obligations of the persons and entities involved in the verification process, clarifying the legal consequences of the verification.'* The requirements of this step have to be read in conjunction with the Joint Opinion of the Venice Commission and the Directorate General of Human Rights and Rule Of Law (DGI) of the Council of Europe on draft Amendments on Disciplinary Procedures against Judges, Declarations of Integrity, and other Procedures of October 2025 (CDL-AD(2025)044; hereafter the Joint Opinion), which further clarifies the European standards on judges integrity declarations and sets concrete limits for this instrument. Step 3.5 is one of the seven steps under Reform 1 of Chapter 3 (Judicial system and human rights). It is followed by step 3.15 on the operationalisation of the Specialised District Administrative Court and the Specialised Administrative Court of Appeal (due by Q4 2026) and step 3.16 on the entry into force of legislation extending the involvement of independent experts nominated by international partners in the selection of members of the High Qualification Commission of Judges of Ukraine (due by Q4 2026).
Evidence provided 1) Summary document duly justifying how the step was satisfactorily fulfilled, in line with the requirements set out in the CID Annex; 2) Copy of the Law of Ukraine No. 4905-IX 'On Amendments to the Law of Ukraine "On the Judiciary and the Status of Judges" and Certain Laws of Ukraine on Improving Declarations of Integrity of Judges and Family Ties of Judges'of 9 June 2026; 3) Copy of the decision of the High Qualification Commission of Judges of Ukraine no. 88/ZP-26 'On Approval of Forms of Declarations of Integrity and Family Ties and Rules for Filling Them In' dated 8 July 2026; 4) Copy of the decision of the High Qualification Commission of Judges of Ukraine no. 89/ZP-26 'On Amendments to the Rules of Procedures of the High Qualification Commission of Judges of Ukraine, approved by the Decision of the High Qualification

Commission of Judges of Ukraine No. 81/ZP-16 dated October 13, 2016 (as amended by the Decision of the High Qualification Commission of Judges of Ukraine No. 119/ZP-23 dated October 19, 2023, as amended), and to other regulations of the High Qualification Commission of Judges of Ukraine in connection with the entry into force of the Law of Ukraine "On Amendments to the Law of Ukraine "On the Judiciary and the Status of Judges" and of the Law of Ukraine "On the High Council of Justice on Improving Declarations of Judicial Integrity and Family Ties of Judges" dated June 9, 2026 No. 4905-IX' dated 8 July 2026.

Analysis

The justification and substantive evidence provided by the Ukrainian authorities cover the constitutive elements of step 3.5.

The objective of reform 1 is to enhance the accountability, integrity and professionalism of the judiciary and to build public trust in the judiciary by resuming the transparent and meritocratic selection of judges, boosting the qualification evaluation of sitting judges, strengthening the disciplinary responsibility system, reinforcing existing judicial integrity tools, and establishing a new court to hear administrative cases involving state agencies.

The requirements of this step should be read in conjunction with the Joint Opinion of the Venice Commission and the Directorate General of Human Rights and Rule Of Law (DGI) of the Council of Europe on draft Amendments on Disciplinary Procedures against Judges, Declarations of Integrity, and other Procedures of October 2025 (CDL-AD(2025)044; hereafter the Joint Opinion), which further clarifies the European standards on judges integrity declarations and sets concrete limits for this instrument.

To this end, on 9 June 2026, the Ukrainian Parliament adopted Law of Ukraine No. 4905-IX 'On Amendments to the Law of Ukraine "On the Judiciary and the Status of Judges" and Certain Laws of Ukraine on Improving Declarations of Integrity of Judges and Family Ties of Judges'. The law entered into force on 25 June 2026.

The law provides clarifications and improvements to the process of verification of integrity declarations and eliminates duplicate procedures through different authorities, e.g. relating to the verification of asset declarations.

The law clarifies the content of the declaration of integrity and family ties by explicitly listing the statements to be included in the declaration. It further clarifies the content of integrity declarations by removing some statements, such as on financial assets, while adding new statements such as on the use of the Ukrainian language as the only state language in the administration of justice and on the absence of actions to acquire citizenship (nationality) of a foreign state. This addressess the Joint Opinion's recommendation to determine by law an exhaustive list of statements that can be requested.

As regards the time period covered by the verification, the Joint Opinion sets out that 'the possibility to audit the declarations should be detailed in the law itself, with clear time limits for all possible verifications […].' The law provides that the verification of the declaration of integrity and family ties of a judge may be initiated no later than three years from the date of submission of the declaration, which is reasonable given that disciplinary procedures are also time-barred after three years.

As regards the time periods covered by the declaration itself, the law clarifies these time periods, depending on the respective statements. Most statements cover a time period of one year, which is reasonable given that the declarations have to be submitted annually. The newly introduced statement on cooperation with the agressor state was given an extended period starting from Febuary 2014, which given the current war context seems justified. The law also sets a five-year period for the the content of the declaration for judges entering the system (candidate judges), an element which was absent from the previous law.

The law improves the verification procedure by specifying the verification mechanisms, clarifying deadlines and defining the rights and obligations of persons and entities involved in the verification process. As set out in the Joint Opinion, “the Venice Commission and DGI welcome *inter alia* the provisions entitling a judge to get acquainted with the materials and the results of the verification of their declarations […], the right of the judge to provide oral and written submissions […], the right to appeal a decision […]”. These improvements have been maintained in the adopted law.

The law provides that the time-period for conducting the verification is six months from the date when it was initiated. The law clarifies the rights of judges involved in the verification process by providing that the High Qualification Commission of Judges of Ukraine (HQCJ) can proceed with the finalisation of the verification results, in case of systematic (three times) failure to attend, irrespective of the reason for absence. The law also clarifies the legal consequences of the verification. It provides that the HQCJ’s findings regarding inaccurate, incomplete or untimely declarations can be considered during judicial career advancement, appointment or selection procedures. Furthermore, it provides that the judge’s dossier should include the HQCJ’s reasoned decision on the verification results, including in cases where such a decision is appealed, to ensure completeness and transparency.

In line with the law, the HQCJ adopted decision no. 88/ZP-26 approving the form of the declarations of integrity and family ties of a judge and of a candidate for the position of judge, and the rules for filling out and submitting a declaration of integrity and family ties of a judge and of a candidate for the position of judge. The HQCJ also adopted decision no. 89/ZP-26 which amends the Rules of Procedure of the High Qualification Commission of Judges of Ukraine, the Regulation on the Automated System for Determining Members of the High Qualification Commission of Judges of Ukraine for Preparation for Consideration and Report of Cases, and the Regulations on the Competition for the Vacant Position of a Judges ensuring the implementation of the law.

The assessment above is valid in the context of the Ukraine Plan’s implementation. Implementation of this legislation and the effective functioning of the integrity tools in the justice sector will be continuously monitored in the context of EU accession.

Commission assessment: satisfactorily fulfilled

Step 5.1

Name of the step: Published Resilience assessment in the banking system

Related reform/investment: Reform 1. Assessment of the banking sector

Financed from: loan

Context

The requirement for step 5.1 described in the CID Annex is:

‘The National Bank of Ukraine (NBU) publishes the Resilience Assessment of the largest banks in the banking system (in terms of assets) that includes stress testing under the adverse scenario, and the results of an independent Asset Quality Review if conditions allow it to be

carried out' Step 5.1 is the only step in the implementation of reform 1 in chapter 5 (financial markets).
Evidence provided 1) Summary document duly justifying how the step was satisfactorily fulfilled, in line with the requirements set out in the CID Annex; 2) Copy of the report 'Resilience Assessment of Ukraine's Banks', of 29 December 2025.
Analysis The justification and evidence provided by the Ukrainian authorities cover all constitutive elements of step 5.1. The objective of reform 1 is is to return to the regular assessment process, identify potential vulnerabilities within major banks, and ensure the resilience of the banking system in Ukraine. To this end, the National Bank of Ukraine published the report 'Resilience Assessment of Ukraine's Banks' of 29 December 2025. The report provides a detailed and system-wide evaluation of banks' financial soundness, based on both baseline and adverse macroeconomic scenarios. The adverse scenario incorporates severe but plausible shocks, including a deterioration in macroeconomic conditions, exchange rate pressures, and credit risk materialisation, thereby allowing for an assessment of banks' capital adequacy under stress conditions. The resilience assessment includes bank-by-bank stress testing results, evaluating the impact of the adverse scenario on capital positions, profitability and risk exposure. The methodology applied is consistent, ensuring comparability and robustness of results. The publication discloses aggregate and, where appropriate, individual bank outcomes, thereby enhancing transparency. Due to Russia's war of aggression against Ukraine and the associated limitations in conducting on-site inspections, conditions did not permit the execution of an independent Asset Quality Review (AQR). However, the assessment incorporates elements of an AQR, with a particular focus on credit portfolios, non-performing exposures, collateral valuation, and provisioning adequacy. This review is based on supervisory data and targeted diagnostics. Overall, the published report confirms that the National Bank of Ukraine has conducted and disclosed a resilience assessment of the largest banks, including stress testing under an adverse scenario and an asset quality evaluation consistent with the requirements of the step. As part of Council Implementing Decision (EU) 2026/1204 of 28 May 2026 establishing the satisfactory fulfilment of the conditions for the partial payment of the seventh instalment under the Ukraine Plan of the Ukraine Facility and amending Implementing Decision (EU) 2024/1447, this step was taken into account as a mitigating factor, in accordance with the methodology for assessing the partial fulfilment of steps under the Ukraine Plan, solely for the purposes of the application of that Decision. The assessment of this step has not changed since the adoption of that Decision.
Commission assessment: satisfactorily fulfilled

Step 8.5

Name of the step: Entry into force of the legislation on access to information about external engineering works
Related reform/investment: Reform 3. Access to finance and markets.
Financed from: loan/non-repayable support
Context The requirement for step 8.5 described in the CID Annex is: *‘Entry into force of the Law of Ukraine “On Amendments to Certain Laws of Ukraine in the Fields of Energy and Heat Supply Regarding the Improvement of Certain Provisions Related to Economic Activity and Martial Law in Ukraine”, along with amendments to the Laws of Ukraine “On Drinking Water and Drinking Water Supply,” “On Heat Supply,” “On the Natural Gas Market,” “On the Electricity Market,” and “On Regulation of Urban Development,”as well as relevant sectoral secondary legislation. The legislative changes focus on these main areas:* *- open access to information about external engineering networks through public electronic registers, if the security situation allows, which will be determined in the relevant provisions of the amendments to the legal act(s), as well as a simplified procedure(s) for connecting to external engineering networks;* *- inclusion of information about external engineering networks in public electronic registers of state ownership, if the security situation allows, which will be determined in the relevant provisions of the amendment to the legal act(s);* *- inclusion of information on protection zones of external engineering networks in public electronic registers of state property.’* Step 8.5 is the second step in the implementation of Reform 3 of Chapter 8 (Business Environment).
Evidence provided 1) Summary document duly justifying how the step was satisfactorily fulfilled, in line with the requirements set out in the CID Annex; 2) Copy of the Law of Ukraine No. 4213-IX ‘On Amendments to Certain Laws of Ukraine in the Fields of Energy and Heat Supply Regarding the Improvement of Certain Provisions Related to Economic Activity and Martial Law in Ukraine’, dated 14 January 2025. 3) Copy of the Resolution of the Cabinet of Ministers No. 950 ‘On Amendments to Certain Resolutions of the Cabinet of Ministers of Ukraine Regarding Simplification of the Procedure for Connecting Facilities to Utility Networks’, dated 15 July 2026.
Analysis The justification and substantive evidence provided by the Ukrainian authorities cover all the constitutive elements of step 8.5 The objective of reform 3 is to help the private sector through access to markets and finance. The Law of Ukraine No. 4213-IX entered into force on 15 January 2025. The law introduces obligations across water supply, heat and gas networks through amendments to respective sectoral legislation requiring network operators to publish and update information on the

conditions and procedures for connection to such networks on their websites. It introduces the following amendments:

Article 29 of the Law of Ukraine “On Drinking Water and Drinking Water Supply” is supplemented with requirements for entities operating centralised water-supply networks to publish and update information on connection and geographically referenced information on the elements of their systems through a Geographic Information System (GIS), and to enable integration of that information with the official national geospatial-data geoportal, the urban planning cadastre and the Unified State Electronic System in the Construction Sector.

Article 21 of the Law of Ukraine “On Heat Supply” is supplemented with similar requirements for entities transporting thermal energy to publish and update information on connection conditions and the elements of their heat-supply systems through a GIS and enable integration with the national geospatial-data geoportal, the urban planning cadastre and the Unified State Electronic System in the Construction Sector.

Article 19-1 of the Law of Ukraine “On the Natural Gas Market” is supplemented with requirements for gas transmission and distribution system operators to publish and update information on connection conditions and to create a GIS for their gas transmission/distribution systems. The GIS must include, among other things, the topology of the networks, the boundaries of protection zones of main gas pipelines and gas distribution systems, technical and available capacity, pipeline characteristics, location and length. The information must be made public and integrated with the national geospatial-data geoportal, the urban planning cadastre and the Unified State Electronic System in the Construction Sector.

Article 21 of the Law of Ukraine “On the Electricity Market” is amended to establish a transparent and non-discriminatory connection procedure and to regulate procedural matters, connection conditions and standard connection agreements. It is further amended by requiring transmission and distribution system operators to create GIS for their electricity infrastructure. The GIS must contain, inter alia, the network topology, boundaries of electricity-network protection zones, technical characteristics, information on available/reserve capacity and issued connection technical conditions, as well as specified information concerning substations and electricity lines. The information must be published and the GIS data integrated with the official national geospatial-data geoportal, the urban planning cadastre and the Unified State Electronic System in the Construction Sector.

Article 22 of the Law of Ukraine “On Water Drainage and Wastewater Treatment” is supplemented with requirements for centralised wastewater operators to publish and update information on connection conditions and geographically referenced information on their systems through a GIS and enable its integration with the national geospatial-data geoportal, the urban planning cadastre and the Unified State Electronic System in the Construction Sector.

Article 30(7) of the Law of Ukraine ‘On the Regulation of Urban Development’ is amended to make technical conditions for networks connections for the customer more stable and predictable.

Concerning the simplified procedure for connecting to external engineering networks, the National Energy and Utilities Regulatory Commission established the connection procedures for electricity, natural gas, and heat supply, including the requirement that such procedures are digitalised, whereas the connection to water and sewage networks is governed by acts of the Cabinet of Ministers, and there was no procedure for digital connection established. Under the Law 'On the Regulation of Urban Development', the technical conditions and design documentation for connecting to engineering networks is carried out through the Unified State Electronic System in the Construction sector, but other aspects of the connection process are not covered. To rectify these gaps and simplify the system for connecting to external engineering networks, amendments were made to the Cabinet of Ministers Resolution 'Procedure for maintaining the Unified State Electronic System in the Construction Sector' and 'Procedure for connection to Centralised Water Supply and/or Centralised Sewage Networks' through Resolution of the Cabinet of Ministers No. 950, to provide for a) the digitalisation of the procedure for connecting to water and sewage networks via the Unified State Electronic System in the Construction Sector and b) the creation of a single window in the Unified State Electronic System that provides access to information on the procedure for connecting to all external engineering networks

Commission assessment: satisfactorily fulfilled

Step 10.7

Name of the step: Appointment of a new electricity market operator

Related reform/investment: Reform 3: Electricity market reform

Financed from: loan

Context

The requirement for step 10.7 described in the CID Annex is:

'Appointment of a nominated electricity market operator designated by National Energy and Utilities Regulatory Commission (NEURC).'

Step 10.7 is the third step of reform 3. It was preceded by step 10.8 concerning the entry into force of the secondary legislation on REMIT law and by step 10.5 related to the entry into force of the law on the transposition of the Electricity Integration Package (EIP). It will be followed by step 10.6 requiring the entry into force of the legislation changing the regime of indirect taxation of participants in the electricity market and by step 10.18 concerning the entry into force of the secondary legislation of law No. 4834/IC on the transposition of the EIP.

Evidence provided

1) Summary document duly justifying how the step was satisfactorily fulfilled, in line with the requirements set out in the CID Annex;
2) Copy of resolution No. 1390 of 18 August 2026, appointing Joint Stock Company (JSC) ''Market Operator'' as a nominated electricity market operator.
3) NEURC's resolution No. 1089 of 7 July 2026 on approval of the procedure for appointing a nominated electricity market operator, suspensions of its activities, termination of its functions and monitoring of its activities, dated 7 July 2026.

Analysis

The justification and evidence provided by the Ukrainian authorities cover all constitutive

elements of step 10.7. The justification and substantive evidence provided by the Ukrainian authorities cover all the constitutive elements of step 10.7 Reform 3 aims to improve the regulatory framework for the energy sector in Ukraine, including to support integration of the Ukrainian and European markets. This step involves the appointment of a new electricity market operator designed by NEURC. On 18 August 2026, following the adoption of resolution No. 1089 of 7 July 2026, setting out the procedures and conditions for the nomimination of an electricity market operator, NEURC appointed JSC Market Operator as a nominated electricity market operator, as evidenced by Resolution No. 1390 of 18 August 2026.
Commission assessment: satisfactorily fulfilled

Step 10.14

Name of the step: Entry into force of the legislation to support development of the efficient and more sustainable district heating
Related reform/investment: Reform 6. Improved efficiency in the district heating
Financed from: loan
Context The requirement for step 10.14 described in the CID annex is: *‘Entry into force of the Law of Ukraine ‘On amendments to some Laws of Ukraine to support development of the efficient and more sustainable district heating’.* *The law focuses on these main areas:* • *setting clear rules for network connection/ disconnection, zones of priority development of district heating systems;* • *improvement of procedures for individual heat substations (IHS) installation in multi-apartment buildings to ensure proper remote control and demand management.’* Step 10.14 is the second step of reform 6. It was preceded by steps 10.13 which required the adoption of the State targeted economic program for the energy modernisation of heat generating enterprises for the period up to 2030 by the Cabinet of Ministers. It is followed by step 10.12 that requires the cancelation of the moratorium on rising heat and hot water tariffs.
Evidence provided 1) Summary document duly justifying how the step was satisfactorily fulfilled, in line with the requirements set out in the CID Annex; 2) Copy of Law No. 4937-IX of 15 July 2026 “On amendments to some Laws of Ukraine to support the development of the efficient and more sustainable District Heating”, dated on 15 July 2026; 3) NEURC resolution No. 1823, setting out the procedures for connection to the heating

network, dated on 4 October 2023, as amended by NEURC resolutions No. 1140 of 19 June 2024 and No. 370 of 10 March 2026

4) NEURC resolution No. 888, setting out the roles of service for the use of thermal energy, dated 18 June 2025

Analysis

The justification and substantive evidence provided by the Ukrainian authorities cover all the constitutive elements of step 10.14.

The overall objective of this reform is to support the development of efficient and sustainable district heating via clear rules for network connection and disconnection, and on improving procedures for the installation of individual heat substations in multi-apartment buildings.

To fulfil the step, the Ukrainian authorities passed law No. 4937-IX of 15 July 2026, which entered into force on 26 July 2026, Law No. 4937-IX/2026 amends Law No.2633-IV “On heat supply’’ of 2 June 2005 by:

- clearly delineating the power of the National Commission for State Regulation of Energy and Utilities in the Field of Heat Supply to define and approve the procedures for the connection to the heating network, prepare contract templates, define connection fees and ensure control over its compliance (Art. 16 of Law 2633-IV/2005 as amended by Art. 7 of law No.4973-IX/2026);
- granting to local self-government bodies the power to approve local programmes for the installation of individual heating substations connected to district heating systems and identify zones/territories where district heating systems represent the only or the main method of heat supplying, when approving urban planning programs, master plans for the development of settlements, heat supply schemes and other urban planning documentation (Art. 13 of law No. 2633-IV/2005 as amended by Art. 6 of law No. 4973-/2026).

Moreover, Art.26_2 of law No. 2633-IV/2005 as amended by Art. 12 of law No. 4937-IX/2026 improves the procedures for the installation and replacement of individual heat substations (IHS) in buildings. It allows buildings (or their parts) connected to district heating systems but not equipped with IHS or equipped with unregulated IHS, to be equipped with IHS in accordance with the procedure approved by the Cabinet of Ministers of Ukraine, taking into account technical feasibility and economic feasibility criteria. The local government shall establish a standing commission, with mandatory participation by a representative of the heat transporting organisation, to determine the technical feasibility and economic viability of installing an IHS.

The installation and replacement of IHSs connected to district heating systems can be carried out at the initiative of the owners (co-owners) of such buildings, a heat transporting organisation or a local self-government body. Art. 26 of law No.2633-IV/2005, as amended by Art. 12 of law No. 4937-IX/2026 also defines ownerships rights of IHSs and sources of financing for the installation and creates mechanisms to avoid deadlocks. In the case of investment programmes carried out at the initiative of a heat transporting organisation, the law clarifies that the latter shall notify its intention to install IHSs to the building owners who have 3 months to reply. In case of non-reply, tacit consent applies. A legal definition of IHS is also provided in Art. 1 of law No. 2633-IV/2005, as amended by Art. 1 of law No. 4937-IV. To be considered an IHS, an automatic individual control of heat consumption modes would need to be installed to ensure remote control and demand management.

By resolution No. 1823 of 5 October 2023, amended by resolutions No. 1140 of 19 June 2024

and No. 370 of 10 March 2026, NEURC adopted the procedure for connection to the heating network. On disconnection, NEURC resolution No. 888 of 18 June 2025 better defines the rights and obligations of the parties of heat supply contracts, for example allowing contract termination in case of non-payment, with the exception of consumer for which the disconnection is prohibited by law (Art. 4.3) and by requiring the termination of the heat supply to be carried out, if technically feasible, by 5 working days following the consumer disconnection's request (Art, 6).
Commission assessment: satisfactorily fulfilled

Step 11.3

Name of the step: Entry into force of the law on traffic safety and interoperability of railway transport of Ukraine with application within three years from its adoption
Related reform/investment: Reform 3. Liberalisation in the railways transport sector
Financed from: loan
Context The requirement for Step 11.3 described in the CID Annex is: *'Entry into force of the Law of Ukraine "On Traffic Safety and Interoperability of Railway Transport of Ukraine" with application within three years from its adoption. The law ensures technical integration of railway transport in line with the principles of Directives 2016/798, 2016/797, and Regulation 2016/796 and focuses on these main areas:* - *establishing a national rail safety authority and vesting it with the powers and functions assigned to it by EU legislation;* - *introducing a legal framework for the safety certification of railway undertakings and the safety authorisation of infrastructure managers;* - *establishing a national investigating body and introducing the technical investigation of railway accidents;* - *establishing the legal framework for vehicle and infrastructure authorization based on technical specifications for interoperability;* - *establishing a legal framework for train driver certification, based on the EU model.'* Step 11.3 is the first of four steps in the implementation of Reform 3 of Chapter 11 (Liberalisation in the railways transport sector). It is followed by Step 11.9 (due by Q3 2026) on the adoption of an Action Plan for the phased introduction of freight and passenger transport in the railway market, Step 11.8 (due by Q4 2026) on entry into force of legislation on the organisation of socially important passenger transportation by rail and institutional oversight and Step 11.4 (due by Q3 2027) on the adoption of the by-laws for the implementation of the legislation on railway transport.
Evidence provided 1) Summary document duly justifying how the step was satisfactorily fulfilled in line with the requirements set out in the CID Annex; 2) Copy of the Law of Ukraine No. 4904-IX 'On Safety and Interoperability in Railway Transport of Ukraine' dated 09/06 2026.
Analysis

The justification and substantive evidence provided by the Ukrainian authorities cover all the constitutive elements of Step 11.3. The objective of Reform 3 of Chapter 11 (transport) is the creation of a competitive rail market in line with EU standards. The Ukrainian Parliament adopted on 9 June 2026 the Law of Ukraine No. 4904-IX *' On Safety and Interoperability in Railway Transport of Ukraine'* (hereafter: the Law). The Law creates the legal grounds for the technical integration of the Ukrainian railways sector into the Single European Railway Area in line with the principles of Directives 2016/798, 2016/797, and Regulation 2016/796. It is an important prerequisite for a later liberalisation of the railway transport market in Ukraine in line with the EU model. The law establishes a national rail safety authority and vests it with the powers and function assigned to it by EU legislation. The central executive body implementing state policy in the field of railway transport (hereafter: the implementing body) will act as a railway safety authority. The implementing body will, among other things: issue licences and certificates, implement state supervision and exercise control over traffic safety. The implementing body has the right to initiate and conduct inspections and to enforce specified rules in the railway transport sector, among others. It is the holder of registries of rolling stock, railway transport infrastructure and the register of driver's certificates. The implementing body carries out international cooperation within its competences. The law introduces a legal framework for the safety certification of railway undertakings and the safety authorisation of infrastructure managers. The law specifies the procedures for obtaining, renewing and terminating safety certification, setting out the documentation, assessment criteria, fees, timelines and procedural steps that the implementing body must follow. It also stipulates reporting obligations, the maintenance of a public register and the supervisory powers to inspect compliance and revoke certificates. The law establishes a national investigating body and introduces technical investigation of railway accidents. It empowers the National Bureau of Investigation of Accidents in Transport to investigate railway accidents. Technical investigation of accidents will be established with the focus on determining the causes, improving traffic safety management systems and implementing preventive measures. The law stipulates the procedure for the authorisation of railway infrastructure and defines the basic requirements for the authorisation of rolling stock based on technical specifications for interoperability (TSI). The law establishes a legal framework for train driver certification, based on the EU model. It implements the dual certification system (train driving licence and complementarity certificates) for train drivers and sets the requirements for obtaining train driver certification in line with the principles followed in the EU. The law also specifies requirements for the recognition of training centres.
Commission assessment: satisfactorily fulfilled

Step 12.6

Name of the step: Publication of report on the implementation of the state support through the public Agricultural Register
Related reform/investment: Reform 4. Improvement of the official public electronic farm register
Financed from: loan
Context The requirement for step 12.6 described in the CID Annex is: *'Submission of the report on the implementation of state support through SAR showing that minimum 80 percent of public support in the agricultural sector provided in 2025 by central government institutions was provided through the State Agricultural Register (SAR).'* Step 12.6 is the second step in the implementation of reform 4 of chapter 12 (agri-food sector). Step 12.5 on entry into force of the legislation on the State Agrarian Register (SAR) was positively assessed as part of the third instalment (Q4 2024).
Evidence provided 1) Summary document duly justifying how the step was satisfactorily fulfilled in line with the requirements set out in the CID Annex; 2) Copy of report 'On the implementation of step 12.6 "Implementing support through the SAR"'; 3) Copy of annex 'Information on support provided to agricultural producers in 2025' to the report 'On the implementation of step 12.6 "Implementing support through the SAR"'.
Analysis The justification and substantive evidence provided by the Ukrainian authorities cover all constitutive elements of step 12.6. The objective of reform 4 is to formalise and improve the official public electronic farm register (i.e. State Agrarian Register). In the beginning of 2025, new legislation on the State Agrarian Register (SAR) entered into force which extended the coverage of the SAR across the entire agricultural value chain such as agricultural producers, processors and water user organisations. Furthermore, a registration in SAR was made a precondition for receiving public support in the agricultural sector. Ukraine submitted a report providing detailed information on the public support provided to agricultural producers in 2025. The report lists seven budget programmes through which the central government institutions provided public support in the agricultural sector in 2025. These programmes are as follows: – Support for Farms and Other Agricultural Producers (budget code: 1201100) – Financial Support for Agricultural Producers (budget code: 1201150) – Provision of Loans to Farms (budget code: 1201200) – Partial Compensation for the Cost of Domestically Produced Agricultural Machinery and Equipment (budget code: 1201310) – Grant Program for Business Establishment or Development (budget code: 1201350)

- Compensation for Expenses Related to Humanitarian Demining of Agricultural Land (budget code: 1201420)
- Ensuring the Operation of the Entrepreneurship Development Fund (budget code: 1201450)

The report concludes that in 2025 a total of 37 785 entities in the agricultural sector received public support amounting to a total of UAH 5.944 billion (EUR 127 million). Out of this group, 37 523 entities corresponding to 99.3 percent of total entities are registered in the State Agrarian Register. The registered entities received a total amount of UAH 5.941 billion (EUR 127 million) in public support corresponding to 99.9 percent of the total support provided.

Given the specific nature and scope of support measure, where the financial assistance was provided to family farms in the form of additional payment towards state social insurance, 262 entities receiving support were not registered in the SAR. The concerned entities received a total of UAH 3.5 million (EUR 75 000) from the measure which is part of the programme 'Financial support for agricultural producers'. The support measure was administered and managed by the State Tax Service of Ukraine.

As part of Council Implementing Decision (EU) 2026/1204 of 28 May 2026 establishing the satisfactory fulfilment of the conditions for the partial payment of the seventh instalment under the Ukraine Plan of the Ukraine Facility and amending Implementing Decision (EU) 2024/1447, this step was taken into account as a mitigating factor, in accordance with the methodology for assessing the partial fulfilment of steps under the Ukraine Plan, solely for the purposes of the application of that Decision. The assessment of this step has not changed since the adoption of that Decision.

Commission assessment: satisfactorily fulfilled

Assessment of the satisfactory fulfilment of three steps in the ninth instalment proposed as mitigating factors in line with the methodology for handling the partial fulfilment of steps in the Ukraine Plan, and solely for the purpose of its application

Step 5.5

Name of the step: Entry into force of legal acts to improve resolution of non-performing loans

Related reform/investment: Reform 3. Improved resolution of non-performing loans

Context

The requirement for step 5.5 described in the CID Annex is:

'*Entry into force of the legal acts implementing the recommendations of the strategy for resolution of non-performing loans improving the system of NPLs resolution. In particular, these legal acts aim to:*

- *improve the definition of NPL and implement requirements on preventive restructuring, in line with the principles of the EU acquis;*
- *reinstating the requirement for banks to update and submit plans and strategies for dealing with NPLs;*
- *improve the procedure for selecting a bankruptcy trustee and supervising their*

activities and for conducting auctions to sell the bankrupt's property; - *improve the procedure and access to bankruptcy and restructuring procedures for individuals, micro and small enterprises;* - *introduce safeguards in the Code of Ukraine on Bankruptcy Procedures to prevent fraudulent actions of participants and limit the influence of related parties of the debtor on bankruptcy proceedings;* - *improve the legislation on debt collection and debt treatment* - *introduce in Ukraine regulatory conditions favouring the NPL market's development and operation, and to attract foreign investment to this market.*' Step 5.5 is the second of two steps in the implementation of Reform 3 of Chapter 5 (financial markets).
Evidence provided 1) Summary document duly justifying how the step was satisfactorily fulfilled, in line with the requirements set out in the CID Annex; 2) Copy of Law of Ukraine No. 4833 - IX of April 7, 2026 on Amendments to Certain Legislative Acts of Ukraine on Improving the Procedure for Enforcement of Court Decisions, Decisions of Other Bodies and Digitalization of Certain Stages of Enforcement Proceedings; 3) Copy of Law of Ukraine No. 3985 – IX of September 19, 2024 on Amendments to the Code of Ukraine on Bankruptcy Procedures and Certain Other Legislative Acts of Ukraine on the Implementation of the Directive of the European Parliament and the Council of the European Union 2019/1023 and the Introduction of Preventive Restructuring Procedures; 4) Copy of the Resolution of the Cabinet of Ministers of Ukraine Nr. 1566 from December 3, 2025 on Amendments to the Procedure for Organizing and Conducting Auctions for the Sale of Debtors' Property in Bankruptcy Cases (Insolvency); 5) Copy of Law of Ukraine No. 4863-IX of 29 April 2026 On Amendments to the Civil Code of Ukraine Regarding Regulation of Relations in the Sphere of Factoring; 6) Copy of the Resolution of the Board of the National Bank of Ukraine Nr. 12 of February 7 2025 on Approval of Amendments to the Regulations on the Organization of the Process of Management of Problem Assets in Banks of Ukraine; 7) Copy of the Resolution of the Board of the National Bank of Ukraine Nr. 351 of June 30 2016 on Approval of the Regulations on Determination by Banks of Ukraine of the Size of Credit Risk for Active Banking Transactions; 8) Copy of Law of Ukraine No. 4466 - IX of June 3, 2025 on Factoring; 9) Copy of Law of Ukraine No. 2923 - IX on Compensation for Damage to and Destruction of Certain Categories of Real Estate as a Result of Hostilities dated 23 February 2023; 10) Copy of Law of Ukraine No. 4340-IX on Amendments to the Final and Transitional Provisions of the Civil Code of Ukraine Regarding the Specifics of Lending and Financial Leasing During the Period of Martial Law date 27 March 2025.
Analysis

The justification and substantive evidence provided by the Ukrainian authorities cover all the constitutive elements of step 5.5. The objective of reform 3 is to improve the resolution of non-performing loans. Ukrainian authorities have brought into force the legal acts implementing the recommendations of the strategy for resolution of non-performing loans improving the system of NPL resolution, as described below.

The improvement of the definition of NPLs in line with the principles of the EU *acquis* was implemented through amendments to the NBU regulatory framework. In particular, NBU Resolution No. 12 of 7 February 2025 amended the '*Regulation on the Organization of the Process of Management of Problem Assets in Banks of Ukraine*', while the applicable credit-risk framework builds on the requirements established under NBU Resolution No. 351 of 30 June 2016. The category of non-performing assets has been expanded to include assets that are not in default but are impaired in accordance with International Financial Reporting Standards (IFRS), including assets that were impaired at initial recognition (Purchased or Originated Credit-Impaired - POCI). The requirements for ceasing to classify assets as non-performing have been clarified. Specifically, the period for monitoring non-performing assets prior to a change in status has been extended, and the requirements for asset quality control have been tightened. The introduction of this provision strengthens the framework for monitoring and resolving non-performing assets.

The reinstatement of the requirement for banks to update and submit plans and strategies for dealing with NPLs and providing recommendations based on the results of their analysis was implemented through amendments to the NBU Regulation '*On the Organization of the Process of Management of Problem Assets in Banks of Ukraine',* approved by NBU Resolution No. 97 of 18 July 2019. The relevant amendments were adopted by NBU Resolution No. 12 of 7 February 2025 and entered into force on 1 January 2026. Under the amended Regulation, banks must update their strategies for non-performing loans and their sale plans and update them annually thereafter.

Law No. 3985-IX introduced the relevant amendments to the Code of Ukraine on Bankruptcy Procedures, including the framework for preventive restructuring and related bankruptcy-procedure reforms. The changes are reflected in articles covering the requirements for the arbitration manager, the rights and liabilities of the arbitration manager, the control over the activities of arbitration managers, the disciplinary penalties, the appointment and removal of the arbitration manager and the temporary suspension of the right to carry out the activities of the arbitration manager. These changes strengthen the responsibility of the arbitration manager for the performance of their duties, impose additional requirements on arbitration managers and regulate their rights and enforcement measures in the event of violations. The detailed electronic auction procedures were subsequently aligned with the amended Code through CMU Resolution No. 1566 of 3 December 2025, which entered into force on 10 December 2025.

The measures identified in the NPL Strategy concerning the improvement of the procedure and access to bankruptcy and restructuring procedures for individuals, micro and small enterprises were implemented through Law No. 3985-IX of 19 September 2024 and the subsequent implementing amendments to the electronic auction framework introduced by CMU Resolution No. 1566 of 3 December 2025. These changes introduce more flexible and predictable rules for the sale of assets in bankruptcy proceedings. They clarify the conduct and outcome of auctions, including the treatment of guarantee fees, the obligations of the winning bidder and the procedure to be followed where the winner refuses to complete the purchase. In such cases, the electronic trading system automatically identifies the bidder offering the next-highest price, while failed auctions are subject to a defined procedure for determining their outcome. The amendments also provide that seizures or other restrictions on bankrupt property, where properly disclosed in the auction announcement, do not prevent the auction or the completion of the sale.

In addition, CMU Resolution No. 865 dated October 2, 2019, "*Issues of the Functioning of the Electronic Trading System for the Sale of Debtors' Property in Bankruptcy Proceedings*", has been brought into compliance with the updated Code of Ukraine on Bankruptcy Procedures. The respective amendments were introduced by CMU Resolution No. 1566 of 3 December 2025. More specifically, they brought the electronic auction procedure under CMU Resolution No. 865 into line with the updated Code of Ukraine on Bankruptcy Procedures by extending its application to preventive restructuring proceedings and introducing the corresponding role of the preventive restructuring administrator. The rules governing guarantee fees, the consequences of a winner's refusal to purchase, and the transfer of winning status to the participant offering the next-highest price were aligned with the revised provisions of the Code, including the automatic generation of a new auction-results protocol. The amendments also updated procedural requirements for auction announcements, participation applications, signing and publication of auction-results protocols, and the sale of seized or encumbered property.
Additionally, safeguards have been introduced in the Code of Ukraine on Bankruptcy Procedures to prevent fraudulent actions of participants and limit the influence of related parties of the debtor on bankruptcy proceedings. This was accomplished through amendments to Articles 45 and 47 of the Code of Ukraine on Bankruptcy Procedures introduced by Law No. 3985-IX of 19 September 2024. These amendments strengthen safeguards against conflicts of interest in bankruptcy proceedings by requiring creditors to disclose any interest in or relationship with the debtor when submitting claims against the debtor. It also provides that creditors with an interest in the debtor's property do not have a deciding vote at meetings of creditors or the creditors' committee, thereby limiting their influence over decisions in the proceedings.

The legislation on debt collection and debt treatment was also improved. Namely, Law of Ukraine No. 2923-IX '*On Compensation for Damage to and Destruction of Certain Categories of Real Estate as a Result of Hostilities'* dated 23 February 2023, which entered into force on 22 May 2023, provides a framework for compensation in respect of certain damaged or destroyed real estate and thereby supports the treatment of war-affected collateral and related debt exposures. Law of Ukraine No. 4340-IX '*On Amendments to the Final and Transitional Provisions of the Civil Code of Ukraine Regarding the Specifics of Lending and Financial Leasing During the Period of Martial Law'* dated 27 March 2025, which entered into force on 10 August 2025, establishes a temporary moratorium mechanism for qualifying borrowers affected by Russia's war of aggression against Ukraine, including certain businesses whose assets and activity are affected. Law of Ukraine No. 4833 - IX '*On Amendments to Certain Legislative Acts of Ukraine on Improving the Procedure for Enforcement of Court Decisions, Decisions of Other Bodies and Digitalization of Certain Stages of Enforcement Proceedings*' was adopted in the Verkhovna Rada on April 7, 2026 with certain provisions entering into force earlier, on 24 April 2026 and 23 May 2026. It will be fully in force from 23 October 2026. Together, these measures strengthen the framework for debt treatment and recovery by addressing the consequences of war-related destruction and loss of productive assets, while providing clearer rules for borrowers and creditors affected by such circumstances. Taken together, the measures address the debt collection and treatment elements identified in the NPL

strategy. Last, regulatory conditions favouring the NPL market's development and operation were introduced. This was implemented through the Law of Ukraine No. 4466 - IX '*On Factoring'* dated 3 June 2025, which entered into force on 30 July 2025 and was put into effect from 30 July 2026, following the entry into force of the Law of Ukraine No. 4863 of April 29, 2026 '*On Amending the Civil Code of Ukraine's Provisions on Relations in the Factoring Business'*. The first law establishes a new legal framework for factoring and clarifies the legal framework for the assignment and enforcement of monetary claims, while its amendments to banking and consumer-credit legislation establish rules governing the transfer of certain credit claims to eligible new creditors. The second law aligns the relevant Civil Code provisions with this new framework, creating greater legal clarity and predictability for market participants. These measures are intended to facilitate the development and operation of the factoring market and create a clearer legal framework for market participants.
Commission assessment: satisfactorily fulfilled

Step 7.20

Name of the step: Adoption of the Operational Plan of Measures for the implementation in 2026-2028 of the National Strategy for Overcoming the Gender Pay Gap for the period up to 2030
Related reform/investment: Reform 6. Improved functioning of the labour market
Context The requirement for Step 7.20 described in the CID Annex is: *'Adoption and publication on the website of the Cabinet of Ministers of the Operational Plan of Measures for the implementation in 2026-2028 of the National Strategy for overcoming the Gender Pay Gap for the period up to 2030'*. Step 7.20 is the third step in the implementation of Reform 6 of Chapter 7 (Human Capital) concerning the adoption of the Operational Plan of Measures for the implementation in 2026-2028 of the National Strategy for overcoming the Gender Pay Gap for the period up to 2030. It was preceded by Step 7.6 (adoption of the Demographic Development Strategy for the period up to 2040) which was positively assessed in Q3 2024, and by Step 7.7 (adoption of the Population Employment Strategy) which was positively assessed in Q4 2026. It will be followed by Step 7.21 on the entry into force of the legislation on occupational safety and health.
Evidence provided 1) Summary document duly justifying how the step was satisfactorily fulfilled in line with the requirements set out in the CID Annex; 2) Copy of the Order of the Cabinet of Ministers of Ukraine No. 504-p '*On the approval of the Operational Plan of Measures for the implementation in 2026-2028 of the National Strategy for overcoming the Gender Pay Gap for the period up to 2030'* dated 27 May 2026.
Analysis The justification and substantive evidence provided by the Ukrainian authorities cover all

the constitutive elements of Step 7.20. The objective of Reform 6 of Chapter 7 (human capital) is to contribute to the functioning of the labour market. To this end, the Cabinet of Ministers of Ukraine adopted Order No. 504-p from 27 May 2026 '*On the approval of the Operational Plan of Measures for the implementation in 2026-2028 of the National Strategy for overcoming the Gender Pay Gap for the period up to 2030'* (hereinafter 'operational plan'). The operational plan is attached to the approved Order No. 504-p. The operational plan for the period 2026–2028 sets out a structured and policy-relevant framework aimed at advancing gender equality, with particular emphasis on equal pay, labour market participation, educational inclusion and access to early childhood education and care. The planned measures correspond to relevant international and European commitments in the areas concerned.
Commission assessment: satisfactorily fulfilled

Step 15.11

Name of the step: Adoption of amendments to the Procedure for State Water Monitoring
Related reform/investment: Reform 4: Restoration and conservation of natural resources.
Context The requirement for step 15.11 described in the CID Annex is: *'Adoption of amendments to the Resolution of 19 September 2018 no. 758 on the Procedure for State Water Monitoring in line with the principles of Directive 2000/60/EC of the European Parliament and of the Council of 23 October 2000 establishing a framework for Community action in the field of water policy and Directive 2008/105/EC of the European Parliament and of the Council of 16 December 2008 on environmental quality standards in the field of water policy, amending and subsequently repealing Council Directives 82/176/EEC, 83/513/EEC, 84/156/EEC, 84/491/EEC, 86/280/EEC and amending Directive 2000/60/EC of the European Parliament and of the Council.'* Step 15.11 is one of two steps in the implementation of reform 4 in chapter 15 (Green Transition and Environmental Protection).
Evidence provided 1) Copy of the Resolution of the Cabinet of Ministers of Ukraine No. 754 of 10.06.2026, 'On Amendments to the Procedure for State Water Monitoring'. 2) Copy of the Government Courier No. 125, dated 16.06.2026, where the Resolution is published.
Analysis The justification and evidence provided by the Ukrainian authorities cover all constitutive elements of step 15.11. On 10 June, the Government adopted Resolution N 754 amending the Procedure on state water monitoring (https://www.kmu.gov.ua/npas/pro-vnesennia-zmin-do-poriadku-zdiisnennia-derzhavnoho-monitorynhu-s754100626), aligning it with requirements in the step description.

The adopted Resolution contains the watch list parameters matching the parameters of the Commission Implementing Decision (EU) 2025/439 of 28 February 2025 establishing a watch list of substances for Union-wide monitoring in the field of water policy pursuant to Directive 2008/105/EC of the European Parliament and of the Council. It should be noted that entry into force date of the Resolution will be in 2029 as this decision is linked to the 2nd River Basin Management Plans (RBMPs) planning cycle. RBMPs operate on a continuous 6-year planning cycle mandated by the European Water Framework Directive. In Ukraine, RBPMs covering 1st planning cycle of 2025-2030 were adopted at the end of 2024 and are now under implementation. The Government`s Resolution 754 is one of the steps to prepare for further alignment of the water monitoring system in Ukraine with EU requirements to ensure it starts applying as of the 2nd planning cycle of the RBMPs. The objective of reform 4 is is to reduce deforestation and forest degradation.
Commission assessment: satisfactorily fulfilled