



Russian Union of Industrialists and Entrepreneurs

Reference Performance Indicators

**Recommendations for Practice Management and Corporate Non-Financial
Reporting Use**

Moscow 2008

Reference performance indicators.

Recommendations for Practice Management and corporate non-financial reporting use / F.Prokopov, E.Feoktistova and etc.; Edited by A.Shokhin. - Moscow, Russian Union of Industrialists and Entrepreneurs (RUIE), 2008.

The reference indicators presented below are recommended in preparation for corporate non-financial reporting (social security, sustainable development and environmental reports), as well as for corporate management systems to support monitoring, control and evaluation of key performance indicators.

The reference indicators were developed in compliance with international standards, Russian legislation, Russian and international corporate performance practices and overall Russian business conduct specifics.

The use of the reference indicators will help companies convincingly present the trinity of their economic, social and environmental performance in compliance with the sustainable development reporting principles.

Development of a list of reference indicators is part of RUIE's action plan to promote the ideals of the Social Charter of Russian Business and integration of responsible business conduct principles into corporate practices

ISBN 978-5-903856-03-9

© RUIE, 2008
All rights reserved



Project managers:

A. Shokhin – President, Russian Union of Industrialists and Entrepreneurs,
D. Yakobishvili – Head, RUIE Committee for Social and Demographic Policies

Project owners:

RUIE Committee for Social and Demographic Policies,
RUIE Department of Corporate Social Policies,
with participation of
RUIE Committee for Nature Management and Environment

Authors – Working group of the RUIE Committee for Social and Demographic Policies:

F. Prokopov, E. Feoktissova	Russian Union of Industrialists and Entrepreneurs
M. Mikhailova	RENOVA Group of Companies
N. Maslennikova	RENOVA Group of Companies, currently with OJSC Nuclear Power Engineering Complex
M. Liborakina	OJSC RAO UES of Russia
V. Kuprienko, I. Vershinina	OJSC Wimm-Bill-Dann Foodstuffs
T. Grinberg	Ernst & Young CIS B.V.
S. Dayman	ROO Ecoline, currently with Ernst & Young CIS B.V.
E. Topoleva, L. Alenicheva	Agency of Social Information

Edited by A. Shokhin

Preparation of individual materials, research and copy editing:

G. Kopylova, M. Ozeryanskaya

Administrative support:

A. Plyukhova

Reference indicators were developed, tested and evaluated with the following parties involved:

OJSC RAO UES of Russia	ROO Ecoline
RENOVA Group of Companies	OJSC Wimm-Bill-Dann Foodstuffs
Ernst & Young CIS B.V.	Sustainable Development Fund
OJSC PMK Norilsk Nickel	NP KSO-Russian Center
OJSC Severstal	RUIE Committee for Social and Demographic Policies
OJSC Nizhnekamskneftekhim	RUIE Committee for Nature Management and Environment
OJSC KAMAZ	RUIE Committee for Energy Policies
KNAUF SERVICE Ltd. (KNAUF CIS Group)	
OJSC Nuclear Power Engineering Complex	
NO Russian Union of Metal Products Exporters	
Agency of Social Information	

Edition support: OJSC Wimm-Bill-Dann Foodstuffs

RUIE is grateful to all participants of this project, and the entities represented in the working group on reference indicators for nonfinancial reporting use, as well as to the entities which were engaged in tests and evaluation of the reference indicators and provided their suggestions on the Recommendations below.

Preface

Corporate social responsibility is one of the most actively discussed themes among government bodies, civil society institutions and business communities. This interest can be explained by the visibly increased role of business in societal development and requirements of business openness and transparency.

Corporate social responsibility covers a broad range of economic, social and environmental activities of business actors and means responsible business conduct which ensures business stability with account taken of stakeholders' expectations. Such principles underlie efficient business strategies and are primarily related to development objectives and activities of any given company. It is not accidental then that more and more companies have been contemplating integration of universal principles of corporate responsibility in their business practices, which is seen as a prerequisite of successful management.

With the view of promoting introduction of responsible business principles into corporate practices, the Russian Union of Industrialists and Entrepreneurs (RUIE) has initiated development of a social charter of Russian business. The Charter was adopted in 2004, and revised and amended in 2007 to reflect most recent developments (this revised edition was approved at the RUIE congress in February 2008). The Charter is based upon the United Nations Global Compact principles while broadening them to capture the actual role of business in society.

Both these documents may become a platform of corporate non-financial (social) reports, which explore integrated economic, environmental and social performance of companies.

RUIE considers corporate non-financial reports as an instrument of improving intra-corporate management systems and a means of increased transparency of corporate activities. We thus set ourselves the task of promoting voluntary non-financial reporting practices within the Russian business community.

One of the important tasks here would be to develop a tool kit which helps companies adopt and apply proven international standards and regulations of corporate responsibility and social accountability such as the United Nations Global Compact, Global Reporting Initiative and others.

Development of a list of reference indicators which reflect key performance results and are recommended for use in corporate social reporting is seen as part of RUIE's action plan to promote ideals of the Social Charter of Russian Business and related international initiatives of corporate responsibility, sustainable development and non-financial reporting.

The suggested indicators and related economic, social and environmental deliverables comply with the corresponding international recommendations and have been also adapted to the Russian accounting and legislative traditions.

Inclusion of the recommended reference indicators into corporate reports will improve data compatibility of the Russian non-financial reports. However, this would not deny but rather stimulate parallel use of a broader set of international and national reporting indicators at the discretion of companies and in line with their specific needs.

RUIE is grateful to the companies and experts who have been involved in the development and evaluation of reference indicators and wishes to thank them for their contribution and assistance.

A. Shokhin
President,
Russian Union of Industrialists and Entrepreneurs

Contents

Introduction	5
Description of reference indicators and recommendations for their use	9
Part I	
General list of performance indicators	12
Part II	15
Reference indicators, performance indicators:	
<i>Section: Economic indicators</i>	15
Aspect: Management practices	15
Aspect: Economic performance	16
<i>Section: Environmental indicators</i>	
Aspect: Materials	23
Aspect: Energy	24
Aspect: Water	26
Aspect: Emissions, effluents and waste	29
Aspect: Products and services	39
Aspect: Overall	40
<i>Section: Social indicators</i>	
Subsection: 1. Labor practices and decent work performance indicators	41
Aspect: Employment	41
Aspect: Labor/management relations	44
Aspect: Workplace health and safety	45
Aspect: Education and training	50
Aspect: Diversity and equal opportunity	52
Subsection: 2. Human rights performance indicators	
Aspect: Non-discrimination	53
Subsection: 3. Community relations performance indicators	
Aspect: Community	56
Subsection: 4. Product responsibility performance indicators	
Aspect: Public policies	59
Aspect: Product and service labeling	61
Glossary	63
Appendix	65
the Social Charter of Russian Business and the Reference indicators: correspondence with the principles and indicators	
References	

INTRODUCTION

These recommendations have been developed to assist companies in preparation of their non-financial reporting (social, sustainable development and environmental reports) and for use in practice management. Their use will help companies convincingly present the trinity of their economic, social and environmental performance in compliance with the sustainable development reporting principles.

A non-financial report is an open, accurate, balanced and coherent description of the main aspects of a company's activities and performance related to the sustainable development values, goals and policies in areas of interest to key stakeholders.¹ The latter include shareholders, investors, employees and employee associations, government authorities, civil society institutions and the mass media.

Non-financial reports, including the entire process of their preparation and disclosure, are an important element of a corporate system of non-financial risk management and performance and competitiveness improvement.

Non-financial indicators reflect a broad range of issues – management quality, business ethics, and the structure and performance of social investment into personnel development, workplace health and safety, and positive perception in areas of presence. These factors determine public image of any company and exert growing influence on its business reputation with quantifiable economic consequences.

Social reporting is of interest:

- to **business partners**, especially from abroad, who introduce corporate policy requirements to environmental safety of production, consumer rights protection, labor safety, etc.
- to **capital sources**. Outside investors have become increasingly aware of quality indicators of corporate management, and environmental and social performance in making their investment decisions. This information is used to assess sustainability of companies and quality of non-financial risk management.
- to **government authorities** of different level, who are concerned about companies' attitudes and practice in areas of presence, and their contribution into social and economic development projects.
- because of the need to **alleviate criticism** of the mass media, trade unions or non-governmental organizations (environmental or any other).
- the company may face the risk of **losing its customers**. A non-financial report augmented by customer relations or product quality assurances could serve as an additional instrument of customer retention or capture.
- to **qualified personnel and graduates**, who are in search of job and can learn more about potential employer from the company's report. Through its non-financial reporting the company can obtain a competitive advantage in terms of HR policies, which is important in view of the growing personnel deficit.

A social report which contains statistically measurable data presented in a comparable format can be of higher information value, which increases quality of the report and influences perceptions of key stakeholders.

It is common knowledge that only measurable parameters can be managed. Performance measurement and evaluation allows decision makers assess the company's current status and determine and revise strategic and tactical goals and objectives, distribute responsibilities, make efficient managerial decisions and trace the performance process.

¹ Source – *Five Steps Towards Social Sustainability of Companies*. Recommendations for performance evaluation and non-financial reporting. RUIE, Department of Social Policies, 2005

Entities can independently choose their performance measurement tools. However, companies are often unaware whether their performance indicators can be compared to those of other entities.

Lack of comparability will result in information asymmetry, whereas it would be impossible to:

- correctly measure and evaluate companies' actions;
- make uniform comparisons of historical performance results within one company and between different companies;
- provide adequate volume of data meeting the requirements of different stakeholders.

The said information asymmetry may be overcome by RUIE's proposed instruments of social accountability management: the **Social Charter of Russian Business** and the **Reference Performance Indicators**.

The **Social Charter** is a corpus of responsible business practices. Companies can use the provisions of the Social Charter to define their missions, values and management goals designed to support balanced sustainable development. At the same time, the Social Charter serves as a methodological tool to establish general boundaries and areas of corporate responsibility, which improves comparability of dissimilar companies. The Charter may also be used as a non-financial reporting platform.

Reference indicators are:

- an instrument of qualitative and quantitative interpretation of goals and performance measurement;
- an instrument of 'converting' responsible business practices into numbers and descriptions in accordance with the Social Charter of Russian Business;
- an attribute of corporate management designed to improve risk management systems and ultimately promote long-term sustainability and competitiveness of companies.

Development of a list of reference indicators is part of RUIE's action plan to promote the ideals of the Social Charter of Russian Business and integration of responsible business conduct principles into corporate practices.²

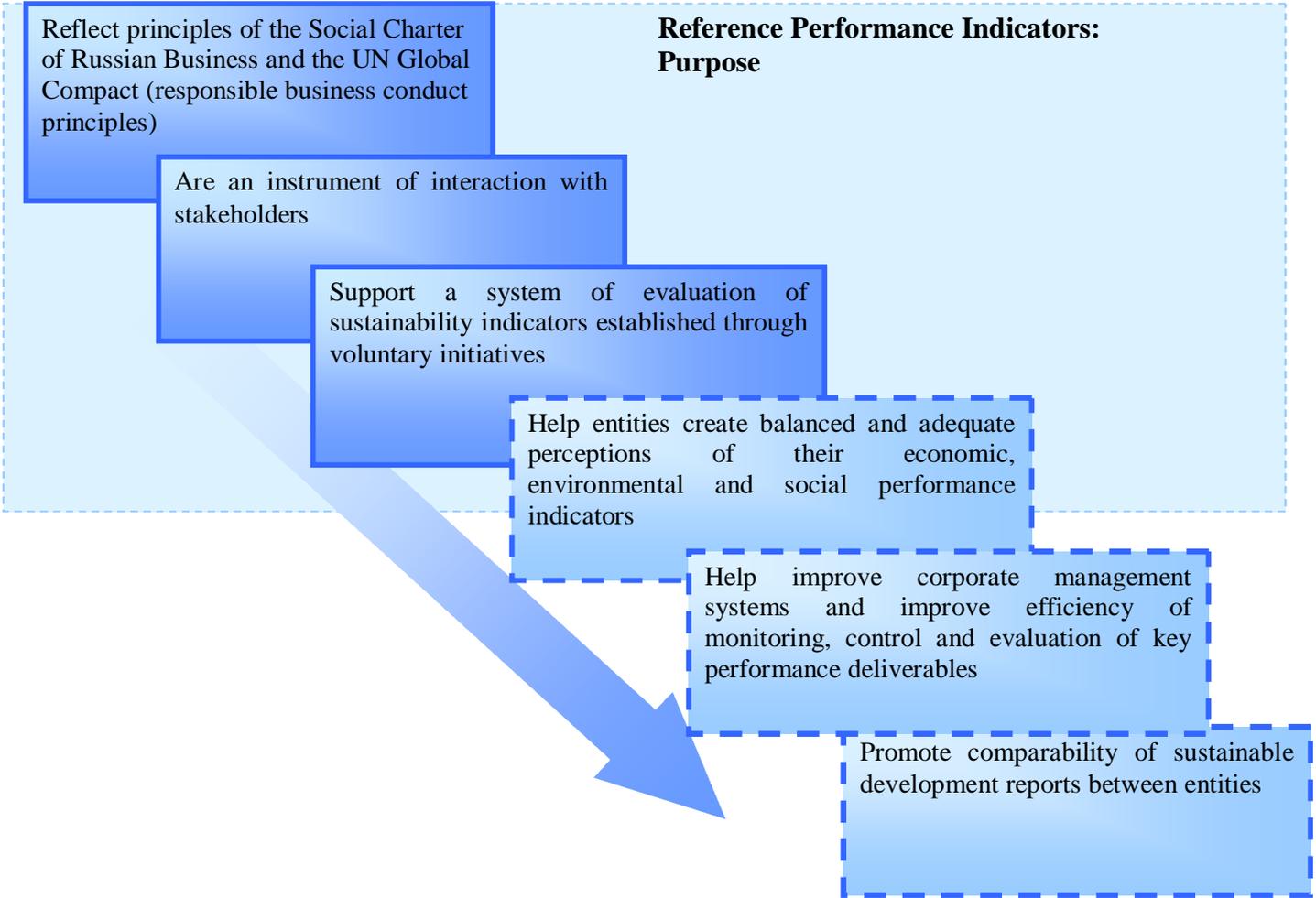
The reference indicators were developed in compliance with international standards, Russian legislation, Russian and international corporate performance practices and overall Russian business conduct specifics. The indicators are driven by a number of fundamental documents developed by UN institutions, GRI and recommended practices and guidelines of the Federal Government Statistics Service of the Russian Federation, RUIE guidelines (the Social Charter of Russian Business), Recommendations for non-financial reporting ('Five Steps Towards Social Sustainability of Companies'), etc.

The purpose of developing such reference indicators was to enable and stimulate corporate entities to use in their non-financial reporting practices a system of economic, social and environmental performance indicators. The use of indicators presented in a uniform format will improve comparability of data disclosed in non-financial reports and thus increase their information value for stakeholders.

The proposed system of indicators may also be used in corporate practices for the internal purposes to improve management quality and to help companies create a reliable system of monitoring, control and evaluation of deliverables.

A universal set of reference indicators may be built into a broader system of indicators used by companies to disclose their performance. These indicators are primarily designed for use by industrial projects. However, our recommendations may prove to be useful for other companies as well, for instance, for financial market participants.

² In June 2006, RUIE Management Board decided to develop a system of indicators for use in non-financial reporting. In November 2006, the RUIE Committee for Social and Demographic Policies established a working group tasked to develop a set of key indicators for use in non-financial reporting. The RUIE Department of Social Policies, the RUIE Committee for Social and Demographic Policies and the RUIE Committee for Nature Management and Environment have jointly developed draft Reference Performance Indicators and Recommendations for corporate non-financial reporting use. By decision of RUIE Management Board (June 2007), the draft document was presented for public discussion.



These reference performance indicators can be seen as a step towards successful corporate sustainability concept which helps entities to achieve better efficiency.

Use of the recommended reference indicators does not deny use of a broader system of indicators which are used in international and national practices; however, inclusion of such recommended indicators into a reporting indicator system may become a basis of uniform methods to measure and present key performance indicators and support data comparability across Russian non-financial reporting practices.

Companies may choose to use RUIE's recommended indicators.

This list of indicators was offered for public discussion, and evaluated and tested by selected stakeholders³. For instance, during tests and evaluation Nizhnekamskneftekhim company collected information on its performance deliverables for 3 years.

Recommendations may be further amended and complemented taking into account indicator use experience of preparing corporate non-financial reports.

Please address your proposals on further improvement and revision of these reference indicators to:

103070 Moscow, 10/4 Staraya Ploschad,

Tel.: (495) 748 41 58

(495) 748 42 79

Fax: (495) 606 11 29

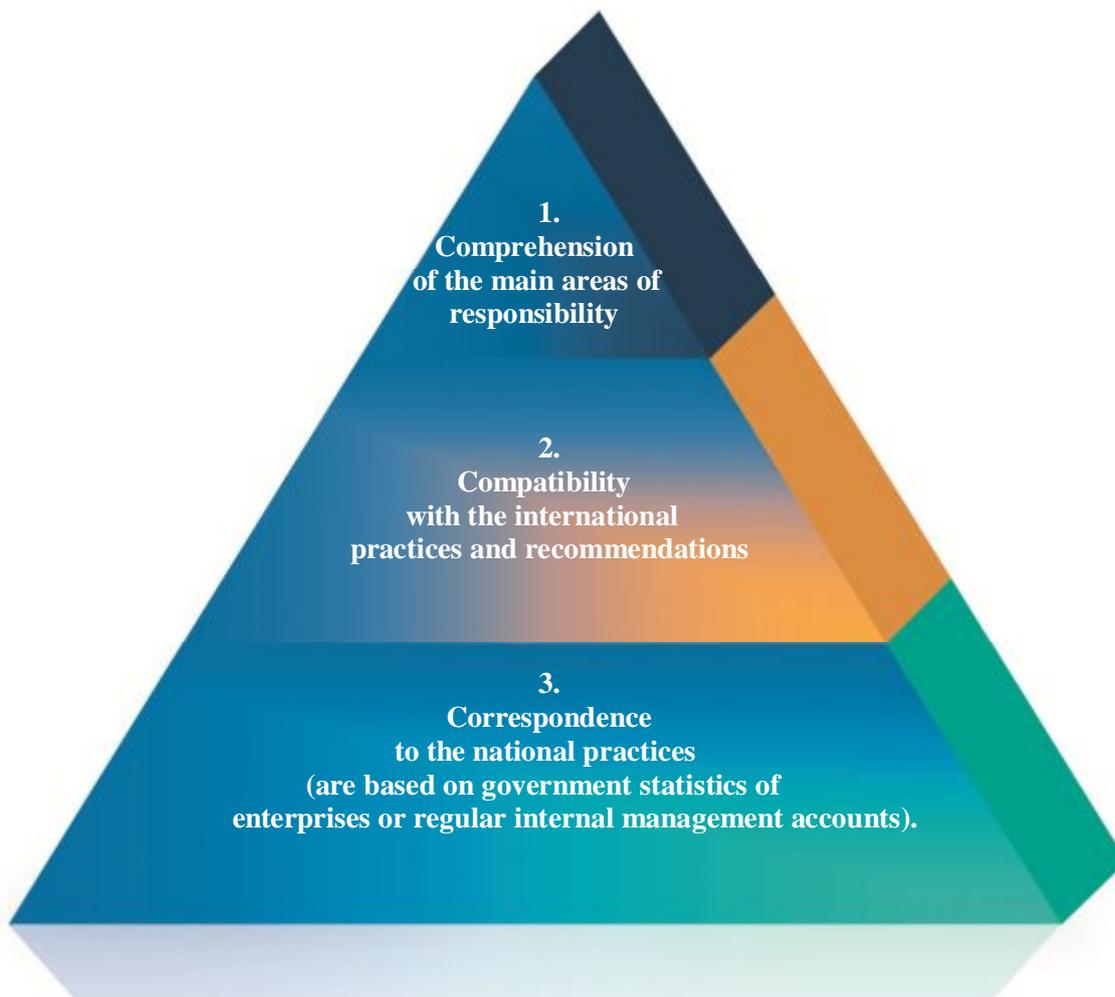
E-mail: social@rspp.ru

OzeryanskayaMN@rspp.ru

³ Draft Recommendations were offered for broad discussion, evaluation and tests in selected companies (June–December 2007) and updated with account taken of proposals received.

A number of proposals regarding possible replacement of absolute indicators with relative values were accepted only partially. At the same time, certain absolute indicators are recommended to be supplemented with additional unit indicators at the discretion of users. Absolute indicators can provide a more complete picture of corporate activities, while relative comparables can be easily produced on the basis of such absolute indicators, if need be.

Noteworthy, the proposed indicators are seen as reference or key indicators. For the purpose of their corporate non-financial reporting, companies may choose to use any other additional performance indicators which they might consider useful.



The indicator set was composed so as the indicators:

- capture the main areas of responsibility;
- be compatible with the international practices and recommendations;
- would not contradict national practices and be primarily based on government statistics of enterprises or regular internal management accounts.

The main task during the development of a system of reference indicators was to avoid double account, recurring calculation of the same processes. Such method used by Sustainability Reporting Guidelines (GRI) and apply in the world practice of reporting.

If any process is reflected by separate performance, it is excluded in structure of aggregated performance.

For example, payroll costs (1.4.) exclude voluntary retirement benefits costs and employers costs made at the expense of employees and training costs because these operation factors are reflected by the separate performances(1.8.; 3.1.11.).

Information about general costs could be got by summarizing data of corresponding performances.

Description of reference indicators and recommendations for their use

These recommendations include **48** indicators, including **29** core and **19** additional ones.

Core indicators are of interest to most stakeholders and are considered material.

Additional indicators reflect emerging practice or address topics that may be material to some organizations but not generally for a majority.

By their performance coverage, indicators are grouped into the following sections (See Table 1):

- economic
- environmental
- social

Table 1. Core Performance Indicators

Indicator Status	Number of Indicators, total	Section		
		Economic Performance Indicators	Environmental Performance Indicators	Social Performance Indicators
primary	29	7	7	15
additional	19	1	11	7
total	48	8	18	22

This publication presents a general list of indicators and more detailed information on each of the indicators (See Tables 2, 3).

Acronyms used:

Core indicator – **CI**

Additional indicator – **AI**

Each indicator is assigned a unique statistical number (e.g., 1.1.; 2.3.2.)

Table 2. General List of Reference Indicators

	No.	Indicator Description	Indicator Status
Economic Indicators			
1	1.1.	Main business conduct principles	CI
2	1.2.	Volume of sales (work, services)	CI
3	1.3.	Accrued taxes and other mandatory deductions	CI
4	1.4.	Payroll costs	CI
5	1.5.	Asset investment	CI
6	1.6.	Payments to capital providers	CI
7	1.7.	Community investment	CI
8	1.8.	Voluntary retirement benefits	AI

Table 3. Economic Indicators: Details

Section	1. Economic indicators
Aspect	Economic performance
Indicator	1.3. Accrued taxes and other mandatory deductions
Status	Core Additional
Statistical Indicator	Total amount of the main tax and non-tax deductions due to be paid into different budgets and extra-budgetary funds
Indicator Description	Amount of the main tax and non-tax deductions due to be paid into different budgets and extra-budgetary funds during the reporting period, including: <ul style="list-style-type: none"> - taxes and duties included in the cost of production (work, services) less uniform social tax - uniform social tax - VAT to be paid into the budget in the reporting year - mandatory insurance payments - profits tax
Unit of Measurement	thou. RUR
Data Source	Reporting forms: <ul style="list-style-type: none"> - No.1 – enterprise (annual), ‘Essentials of Entity Activities’, Russian Federal Statistics Service - No.2 (annual) of accounting statements, Profit and Loss Statement
Notes	<i>Included in the GRI indicator: EC1</i> Please provide comparable data for entities with different taxation systems. Recommended: in order to better understand an entity’s contribution, please disclose the full volume of accrued payments to budgets of different levels and to extra-budgetary funds, preferably broken down by federal and constituent payments (a consolidated budget which includes provincial and local budgets) based on tax returns.
GRI Compatibility	EC1 core: Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments

Information on each of the performance indicators is represented in a tabular format and includes: section, aspect, indicator name, status, description, notes, unit of measurement, data source and compatibility with GRI indicators (See Table 4).

The table explores compatibility of each indicator to the indicators contained in the Sustainability Reporting Guidelines of the Global Reporting Initiative (hereinafter referred to as the GRI indicator). A number of reference indicators have direct compatibility or are essentially compatible with GRI indicators (marked as ‘Refers to...’), and there are indicators that are included in the GRI indicator (marked as ‘Included into...’). Besides, a number of reference indicators have purely Russian attributes and specifics.

Table 4

Section	General information by economic, environmental and social categories.	
Aspect	Performance aspects that are of interest to stakeholder groups (e.g., employment, products and services, economic performance)	
Indicator	Qualitative and quantitative measure that explores performance by aspect (identifies measurement target or description)	
Status	Actual status of indicator in this indicator table. Classified into:	
	Core	Additional
Statistical indicator	Qualitative characteristics and indicator interpretation (reflects contents)	
Qualitative indicator	Qualitative characteristics and indicator interpretation (reflects contents)	
Indicator description	Full information on qualitative and quantitative indicators	
Data source ⁴	Data of government statistical observations, data of annual reports, internal regulations, policies, organizational standards, actual performance data, etc.	
Notes	Additional information or recommendations for each of the indicators	
GRI indicator compatibility ⁵	The document shows compatibility of each indicator to the indicators contained in the Sustainability Reporting Guidelines of the Global Reporting Initiative (hereinafter referred to as the GRI indicator).	

In a non-financial report, these indicators should be historically presented for at least three years (to include the reporting year and two preceding years).

⁴ Indicators were assessed on the basis of a statistical reporting methodology of the Russian Federal Statistics Service (annual and non-recurring reports) and mandatory organizational reports and accounts.

Note, though, that names of statistical report forms of the Russian Federal Statistics Service changed from time to time, and hence organizations should be guided by those forms that better reflect indicator descriptions contained herewith.

⁵ GRI (Global Reporting Initiative) are widely applicable international recommendations that are designed to be voluntarily used by organizations to prepare their economic, environmental and social performance reports.

Part I

General list of performance indicators

Item No.	Indicator No.	Indicator Description	Indicator Status
Economic Indicators			
1	1.1.	Main business conduct principles	CI
2	1.2.	Volume of sales (work, services)	CI
3	1.3.	Accrued taxes and other mandatory deductions	CI
4	1.4.	Payroll costs	CI
5	1.5.	Asset investment	CI
6	1.6.	Payments to capital providers	CI
7	1.7.	Community investment	AI
8	1.8.	Voluntary retirement benefits	AI
Environmental Indicators			
Aspect: Materials			
9	2.1.	Share of materials used that are recycled input materials	AI
Aspect: Energy			
10	2.2.	Energy consumption	CI
11	2.2.1.	Unit energy consumption in natural units	AI
Aspect: Water			
12	2.3.	Fresh water consumption for own use	CI
13	2.3.1.	Unit water consumption for own use	AI
14	2.4.	Share of recycled water consumption in total water consumption for own use	AI
Aspect: Emissions, Effluents and Waste			
15	2.5.	Greenhouse gas emissions	AI
16	2.6.	Pollutant atmospheric emissions	CI
17	2.6.1.	Unit pollutant emissions in natural units	AI
18	2.7.	Waste water effluents	CI
19	2.7.1.	Unit waste water effluents in natural units	AI
20	2.7.2.	Pollutant effluents	AI
21	2.8.	Waste volume	CI

22	2.8.1.	Unit waste in natural units	AI
23	2.9.	Number of significant emergencies with environmental impact	CI
24	2.10.	Recovered environmental damage	CI
Aspect: Products and Services			
25	2.11.	Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation	AI
Аспект: Overall			
26	2.12.	Environmental protection investments	AI
Social Indicators			
1. Subsection: Labor practices and decent work performance indicators.			
Aspect: Employment			
27	3.1.1.	Total workforce by territorial association	CI
28	3.1.2.	Employee turnover	CI
29	3.1.3.	Rate of employee turnover caused by whatever reason	CI
Aspect: Labor/Management Relations			
30	3.1.4.	Coverage by collective bargaining agreements	CI
31	3.1.5.	Rate of occupational injuries	CI
32	3.1.6.	Number of work-related fatalities	CI
33	3.1.7.	Number of occupational diseases	CI
34	3.1.8.	Loss of working hours due to diseases of any origin	CI
35	3.1.9.	Labor safety costs	AI
36	3.1.10.	Number of training hours per employee	CI
37	3.1.11.	Training costs	AI
38	3.1.12.	Participation of women in management bodies	AI
2. Subsection: Human rights performance indicators.			
Aspect: Non-discrimination			
39	3.2.1.	Labor disputes	CI
40	3.2.2.	Discrimination events	AI
41	3.2.3.	Number of incidents of violations involving rights of indigenous people	AI

Item No.	Indicator No.	Indicator Description	Indicator Status
3. Subsection: Community relations performance indicators.			
Aspect: Community			
42	3.3.1.	Interaction with authorities on public issues of importance (social and economic development issues in areas of presence)	CI
43	3.3.2.	Interaction with not-for-profit and nongovernmental organizations on public issues of importance	CI
44	3.3.3.	Assessment of contribution to the social and economic development of local communities	CI
Aspect: Public policy			
45	3.3.4.	Participation in external initiatives, including in public policy development	CI
46	3.3.5.	Participation in nongovernmental organizations (e.g., industrial or sectoral) and/or national and international organizations that are related to the company's interests	AI
4. Subsection: Product responsibility performance indicators			
Aspect: Product and service labeling			
47	3.4.1.	Information and labeling	CI
48	3.4.2.	Product quality management	AI

Part II

Reference indicators, performance indicators

The table presents complete information on each performance indicator with a breakdown by aspects and sections.

Section: Economic indicators
Aspect: Management practices

Section	1. Economic indicators	
Aspect	Management practices	
Indicator	1.1. Basic business conduct principles	
Status	Core	Additional
Qualitative indicator	List of approved corporate documents on basic business conduct principles	
Indicator description	<p>Approved corporate documents that contain business conduct principles: Code of business ethics, corporate governance principles and policies of</p> <p>:</p> <ul style="list-style-type: none"> - Human resources - Labor safety, industrial safety and environmental protection - Charity - Customer and supplier relations - Marketing communication (including advertising, product promotion and sponsorship), etc. - Other 	
Unit of measurement	List and description	
Data source	Internal approved corporate documents	
Notes		
GRI indicator compatibility		

Section: Economic indicators
Aspect: Economic performance

Section	1. Economic indicators	
Aspect	Economic performance	
Indicator	1.2. Volume of sales (work, services)	
Status	Core	Additional
Statistical indicator	Turnover (less VAT, excise and other similar payments)	
Indicator description	Organization-wide revenues (net) of sales, work deliveries, services less value added taxes, excise and other similar liabilities for the reporting period	
Unit of measurement	thou. RUR	
Data source	Form No. 1 – enterprise (annual), Essentials of Entity Activities’, Russian Federal Statistic Service	
Notes	<i>Included in the GRI core indicator: EC 1</i>	
GRI indicator compatibility	EC1 core: Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments	

Section: Economic indicators
Aspect: Economic performance

Section	1. Economic indicators	
Aspect	Economic performance	
Indicator	1.3. Taxes and other mandatory deductions due	
Status	Core	Additional
Statistical indicator	Total main tax and non-tax deductions due to be paid into different budgets and extra-budgetary funds	
Indicator description	<p>Amount of the main tax and non-tax deductions due to be paid into different budgets and extra-budgetary funds during the reporting period, including:</p> <ul style="list-style-type: none"> - taxes and duties included in the cost of production (work, services) less uniform social tax - uniform social tax - VAT to be paid into the budget in the reporting year - mandatory insurance payments - profits tax 	
Unit of measurement	thou. RUR	
Data source	<p>Reporting forms:</p> <ul style="list-style-type: none"> - No.1 – enterprise (annual), ‘Essentials of Entity Activities’, Russian Federal Statistics Service - No.2 (annual) of accounting statements, Profit and Loss Statement 	
Notes	<p><i>Included in the GRI indicator: EC1</i></p> <p>Please provide comparable data for entities with different taxation systems. <u>Recommended:</u> in order to better understand an entity’s contribution, please disclose the full volume of accrued payments to budgets of different levels and to extra-budgetary funds, preferably broken down by federal and constituent payments (a consolidated budget which includes provincial and local budgets) based on tax returns.</p>	
GRI indicator compatibility	EC1 core: Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments	

Section: Economic indicators
Aspect: Economic performance

Section	1. Economic indicators	
Aspect	Economic performance	
Indicator	1.4. Payroll costs	
Status	Core	Additional
Statistical indicator	Total regular expenses per employee in monies and in kind	
Indicator description	<p>Total payroll bill and social benefits (due to staff employees and outside dual jobholders) for the reporting period.</p> <p><i>Payroll bill includes:</i></p> <ul style="list-style-type: none"> - Accrued payroll in monies and in kind for hours worked and not worked - Benefits and fringes - Food, housing and fuel payments (regular contributions) - Compensatory payments for character and conditions of work - Bonuses and one-time premiums <p><i>Social benefits include:</i></p> <ul style="list-style-type: none"> - Compensations and social benefits offered to employees and paid out of the employer's funds, in particular, medical treatment benefits - Outflows for employees for housing construction, recreation, employment or transportation - One-time benefits to retiring employees - Contributions into voluntary medical insurance - Contributions paid by the employer under personal, property or other insurance contracts in favor of the employer's personnel and out of the employer's funds (excluding contributions to non-government pension funds) - Premiums to pensions paid to employees - Educational grants paid to employees on payroll, etc. <p>(less social benefits paid out of governmental or non-governmental extra-budgetary funds)</p> <p>The social payment indicator excludes payments (premiums, compensations, recreation or medical treatment vouchers, etc.) made at the expense of budgets of the localities affected by radioactive pollution</p>	
Unit of measurement	thou. RUR	
Data source	Form No. 1-T, Information on workforce and payroll by types of activity, annual statistical report of the Russian Federal Statistics Service. Internal guidelines on voluntary pension liabilities of the employer	
Notes	<p><i>Included in the GRI core indicator: EC1</i></p> <p><u>Recommended:</u> provide a structure of social benefits by activity. References: the instruction of the State Committee of Statistics of Russia (24.11.2000 №116) http://www.gks.ru</p>	
GRI indicator compatibility	EC1 core: Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and	

	governments
--	-------------

Section: Economic indicators
Aspect: Economic performance

Section	1. Economic indicators	
Aspect	Economic performance	
Indicator	1.5. Asset investment	
Status	Core	Additional
Statistical indicator	Asset investment (total) – accrued in the reporting period	
Indicator description	<p>Actual organization-wide costs in the reporting period less VAT (new and imported fixed assets), which will be accounted towards the organization’s fixed assets. Including new capital construction, extensions, and rehabilitation and upgrades of facilities, which add value to facilities’ historical costs and are recorded as the organization’s additional capital, purchase of machinery, equipment, transportation means, etc.</p> <p>This line shows investments from all sources of financing, including refundable and non-refundable budgetary allocations, loans, technical and humanitarian aid, swaps and exchanges</p>	
Unit of measurement	thou. RUR	
Data source	Form No. II-2, Investment Data, Russian Federal Statistics Service	
Notes	<p><i>Included in the GRI core indicator: EC 1</i></p> <p><u>Recommended:</u> as an additional indicator, disclose costs of R&D operations in accordance with Form No.II-2. For organizations which submit Form No.4–innovations, Investment Data, Russian Federal Statistics Service, it is feasible to disclose investment data using that form’s format, in particular, disclose general (current and capital) innovation costs</p>	
GRI indicator compatibility	EC1 core: Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments	

Section: Economic indicators
Aspect: Economic performance

Section	1. Economic indicators	
Aspect	Economic performance	
Indicator	1.6. Payments to capital providers	
Status	Core	Additional
Statistical indicator	Payments to shareholders, lending institutions	
Indicator description	Includes all accrued financial payments to capital providers in the reporting period, in particular: <ul style="list-style-type: none"> - dividends to all categories of shareholders - interest paid to creditors - interest on any debt and loans, including short-term - dividend arrears to holders of preferred shares 	
Unit of measurement	thou. RUR	
Data source	Accounting forms: <ul style="list-style-type: none"> - No. 3, Statement of changes in equity - No. 2, Profits and loss statement 	
Notes	<i>Included in the GRI core indicator: EC1</i>	
GRI indicator compatibility	EC1 core: Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments	

Section: Economic indicators
Aspect: Economic performance

Section	1. Economic indicators	
Aspect	Economic performance	
Indicator	1.7. Community investments	
Status	Core	Additional
Statistical indicator	Total voluntary contributions, primarily for public good (not directly related to production activities)	
Indicator description	<p>Total actual amounts in the reporting period paid from all sources of financing, which the company spends on donations, investments in communities where the organizations operates, where end beneficiaries are external in relation to the organization itself.</p> <p>Such costs include:</p> <ul style="list-style-type: none"> - donations to charities (excluding political parties), not-for-profit organizations and research institutions (not connected with commercial research and development of the organization); - payments to support community infrastructure (for instance, recreation and entertainment facilities, development of public transport, utilities, education, health institutions, arenas, etc.); - direct financing of social and community projects (culture, education, public health, sports, support to veterans); <p>This indicator does not capture personnel costs or internal social programs</p>	
Unit of measurement	thou. RUR	
Data source	<p>- Counterparty contractual data on payment for work and services, charity and donation agreements, information on voluntary activities, provision of facilities, etc.,</p> <p>- Form No.12-Φ (annual), Information on the use of funds, Russian Federal Statistics Service</p>	
Notes	<p><i>Included in the GRI core indicator: ECI</i></p> <p>Economic contribution of volunteerism (ECV) can be calculated using the following formula: $ECV=C \times NH$, where (C) – hourly cost, (NH) – number of hours.</p> <p>(C) of an expert is calculated on the basis of average monthly expert wages,</p> <p>(C) of high-school and college students is calculated on the basis of minimum wages.</p> <p><i>Example:</i> 10 persons worked for 2 hours planting trees, 5 persons worked for 3 hours providing legal advice and two persons worked for 6 hours collecting humanitarian aid. Calculation: $10 \times 2 + 5 \times 3 + 6 \times 2 = 47$ hours, average ECV for skilled and non-skilled labor = 135 RUR/hour.</p> <p>$ECV = 135 \times 47 = 6,345$ roubles.</p> <p>Similarly, tangible assets created or collected by volunteers should be evaluated, if possible.</p> <p><i>Example:</i> Two persons worked for 6 hours and collected 200kg of warm clothes as humanitarian aid. Cost of 1kg of warm clothes (second hand) =70 roubles. Calculation: $70 \times 200 = 14,000$ roubles.</p> <p>Total ECV = 6,345 + 14,000=20,345 roubles. This number reflects the actual economic contribution of volunteers for community development purposes. We should also add costs of management, indoctrination and training of volunteers, including costs of volunteer trainers.</p> <p><u>References:</u> Section 12 of the Methodological Statistical Guidelines (issues 1,2,3,4,5), the Russian Federal Statistics Service, http://www.gks.ru/</p>	
GRI indicator compatibility	EC1 core: Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments	

Section: Economic indicators
Aspect: Economic performance

Section	1. Economic indicators	
Aspect	Economic performance	
Indicator	1.8. Voluntary retirement payments	
Status	Core	Additional
Statistical indicator	Systematic employee retirement benefit plans	
Indicator description	Actual corporate costs (paid from all sources of financing) of voluntary employee retirement benefit obligations (employer premiums to employee retirement benefits, employer contributions to voluntary retirement plans), which are paid systematically in the reporting period	
Unit of measurement	thou. RUR	
Data source	Internal documents that govern the employer's benefit plan obligations (for employees on payroll and outside dual jobholders), collective agreements, etc.	
Notes	<i>Refers to the GRI core indicator: EC3</i> For designated benefit plan funds please indicate by how much (based on available assessments) such obligations are covered by designated funds and also include assessment dates	
GRI indicator compatibility	EC3 core: Coverage of the organization's defined benefit plan obligations	

ENVIRONMENTAL INDICATORS

Section: Environmental indicators

Aspect: Materials

Section	2. Environmental indicators	
Aspect	Materials	
Indicator	2.1. Share of recycled materials used	
Status	Core	Additional
Statistical indicator	Share of materials that are recycled or reused waste	
Indicator description	Percent share of the total weight of used materials that are recycled or reused waste, acquired or received from internal and external sources (and which are not nonproduct outflows) in the reporting period, in the total weight of all raw materials in the same period	
Unit of measurement	percent	
Data source	Form No.2-TII (waste), annual, Information on education, use, decontamination, transportation and disposal of industrial and communal waste, the Russian Federal Statistics Service. Contractual data, supplies and procurement data, and/or internal production data	
Notes	<p><i>Refers to the GRI core indicator: EN2</i></p> <p>References: proceedings of the working group on waste prevention and reuse of the Organization for Economic Cooperation and Development (OECD), http://www.oecdmoscow.org/</p>	
GRI indicator compatibility	EN2 core: Percentage of materials used that are recycled input materials	

Section: Environmental indicators

Aspect: Energy

Section	2. Environmental indicators	
Aspect	Energy	
Indicator	2.2. Energy consumption	
Status	Core	Additional
Statistical indicator	Gross energy consumption	
Indicator description	<p>Gross energy consumption from all energy sources, expressed in energy units of consumed fuel and energy resources (amount of spent thermal energy, fuel energy and electrical energy with conversion factors).</p> <p><u>Recommendations for calculations:</u> re-calculation into primary energy consumption, i.e. conversion of electrical energy consumption with a conversion factor for the reporting period, which is determined by fuel energy spent on its production/generation in the same period (resource balance) and by the national power engineering efficiency. The said conversion was done by adding up volumes of thermal energy and fuel consumption.</p> <p><u>Example:</u> in the reporting period an organization consumed: 120 thousand Gcal of thermal energy, 590 thousand standard m3 of natural gas, 0.4 thousand tons of diesel fuel and 3,580 thousand kWh of electrical energy. Then, gross consumption of primary energy (GJ) = $120 * 4.1868 * 1.3427 + 590 * 33.5 + 0.4 * 48.87 + 3,580 * 3.6 * 3.4135$</p>	
Unit of measurement	GJ	
Data source	<p>Reporting forms:</p> <ul style="list-style-type: none"> - No. 11-ТЭП, Data on fuel, thermal energy and electrical energy consumption, the Russian Federal Statistics Service - No. 4-fuel (annual), Data on balances, receipt and consumption of fuel, and on collection and use of waste oil products, the Russian Federal Statistics Service - counterparty contractual data on supplies of energy resources, standard data 	
Notes	<p><i>Refers to the GRI core indicator: EN3</i></p> <p>From Form No. 11-ТЭП please only include purchases of energy, fuel and utilities, excluding own production/generation of energy. Conversion into GJ is done by standard calorific efficiency or by actual data, and conversion into GJ of electrical energy is done with a conversion factor of 3.4135 (calculation used the methodology described below and was based on the 2005 national power balance data, published by the International Energy Agency), or, where applicable, with a conversion factor based on the energy supplier balance data. For hydro, nuclear and renewable energy the conversion factor is assumed at 1, for thermal power generation -1/efficiency factor (actual), thermal energy sector – with a factor of 1.3427 (see above) or by supplier data.</p> <p><u>Recommendation:</u> Provide a breakdown by primary sources and/or by energy source groups of the following: direct non-renewable (coal, natural gas, crude oil refined fuel) and direct renewable (bio-fuel, solar energy, etc.).</p> <hr/> <p>Methodology of calculation of conversion factors into primary energy consumption is based on the national power balance data: Conversion factor for electrical energy consumption = (total of consumed fuel and energy resources of all columns for line 'Power Plants' + total consumption of fuel and energy resources of all columns for line 'Thermal Power Plants' * factor of co-generation contribution to electrical energy generation) / (total of electrical energy generation by power plants and thermal power plants less own use and power losses). Conversion factor for heat consumption = (total of consumed fuel and energy resources of all columns for line 'Combined Heat and Power Plants' + total consumption of fuel and energy resources of all columns for line 'Thermal Power Plants' * factor of co-generation contribution to heat production) / (total of heat production by combined heat and power plants and thermal power plants less own use and heat losses). Where: factor of co-generation contribution to electrical energy generation = electrical power generation at thermal power plants * 1/efficiency factor of electrical power generation, average / (electrical power generation at thermal power plants * 1/ efficiency factor of electrical power generation, average + heat production at thermal power plants * 1/ efficiency factor of heat production, average). Factor of co-generation contribution to heat production = 1 – factor of co-generation contribution to electrical energy generation Efficiency factor of electrical power generation, average = 37.4% based on fuel consumption weighted average efficiency of RAO UES of Russia power plants (Engineering Policy Concept). Efficiency factor of heat production, average = heat production at combined heat and power plants / total of consumed fuel and energy resources of all columns for line 'Thermal Power Plants'. Value signs are not considered in formulas.</p>	
GRI indicator compatibility	EN3 core: Direct energy consumption by primary energy source	

Section: Environmental indicators

Aspect: Energy

Section	2. Environmental indicators	
Aspect	Energy	
Indicator	2.2.1. Unit energy consumption in natural units	
Status	Core	Additional
Statistical indicator	Unit energy consumption per unit of output	
Indicator description	Ratio of gross energy consumption to volume of reported output in natural units for the same period	
Unit of measurement	GJ/unit	
Data source	Indicator 2.2. of this indicator set and Form No. 1-natural units (annual), Data on produced and shipped industrial goods, the Russian Federal Statistics Service	
Notes	Units of measurement could be any typical units for the company, e.g. tons, pieces, persons, etc. Recommend to break down separately by different categories of output	
GRI indicator compatibility		

Section: Environmental indicators

Aspect: Water

Section	2. Environmental indicators	
Aspect	Water	
Indicator	2.3. Fresh water consumption for own use	
Status	Core	Additional
Statistical indicator	Water consumption (total)	
Indicator description	Gross consumption of fresh water in the reporting period from all sources, including supplied under contracts, less water transferred without consumption	
Unit of measurement	thou. m3	
Data source	Form No. 2-tp (water management), annual, Data on water consumption, the Russian Federal Statistics Service	
Notes	<p><i>Refers to the GRI core indicator: EN8</i></p> <p>Recommend to break down by the following source groups:</p> <ul style="list-style-type: none"> - surface water, including swamps, rivers, lakes and oceans - subsurface water - rainwater and other water collected and conserved by the organization - waste water of another organization - municipal and other water supply systems 	
GRI indicator compatibility	EN8 core: Total water withdrawal by source	

Section: Environmental indicators

Aspect: Water

Section	2. Environmental indicators	
Aspect	Water	
Indicator	2.3.1. Unit water consumption in natural units	
Status	Core	Additional
Statistical indicator	Unit water consumption per unit of output	
Indicator description	Ratio of water consumed (total) to volume of output in natural units for the reporting period	
Unit of measurement	thou. m3/unit	
Data source	<ul style="list-style-type: none"> - Indicator 2.3. of this set of indicators - Form No. 1-natural units (annual), Data on produced and shipped industrial goods, the Russian Federal Statistics Service 	
Notes	Units of measurement could be any typical units for the company, e.g. tons, pieces, persons, etc. Recommend to break down separately by different categories of output	
GRI indicator compatibility		

Section: Environmental indicators

Aspect: Water

Section	2. Environmental indicators	
Aspect	Water	
Indicator	2.4. Share of reused water in total water consumption for own use	
Status	Core	Additional
Statistical indicator	Share of reused and re-circulated water supply in total water consumption	
Indicator description	Percent share of re-circulated and reused water consumption in the reporting period in total re-circulated and reused water consumption and in fresh water consumption for own use in the same period	
Unit of measurement	percent	
Data source	Form No. 2-tp (water management), annual, Data on water consumption, the Russian Federal Statistics Service	
Notes	<p><i>Refers to the GRI core indicator: EN10</i></p> <p>Recommend to break down by the following source groups:</p> <ul style="list-style-type: none"> - surface water, including swamps, rivers, lakes and oceans - subsurface water - rainwater and other water collected and conserved by the organization - waste water of another organization - municipal and other water supply systems 	
GRI indicator compatibility	EN10 additional: Percentage and total volume of water recycled and reused	

Section: Environmental indicators
Aspect: Emissions, effluents and waste

Section	2. Environmental indicators	
Aspect	Emissions, effluents and waste	
Indicator	2.5. Greenhouse gas emissions	
Status	Core	Additional
Statistical indicator	Gross greenhouse gas emissions	
Indicator description	Total volume of greenhouse gas emissions in the reporting period: carbon dioxide (CO ₂), methane (CH ₄), nitrogen monoxide (N ₂ O), hydrofluorocarbons (HFC), perfluorocarbons (PFC), sulfur hexafluoride (SF ₆), other	
Unit of measurement	tons of equivalent carbon dioxide (CO ₂)	
Data source	Proprietary registration data	
Notes	<p><i>Refers to the GRI core indicators: EN16 and EN17</i></p> <p><u>References:</u></p> <ul style="list-style-type: none"> - conversion factors of gas with immediate (direct) greenhouse impact are referred to in the Hydrometeorology Service of Russia's guidelines of 23 March 2001, N 40, On the procedure of centralized registration of greenhouse gas emissions and effluents. - official recommendations of the Inter-Governmental Panel on Climate Change for national greenhouse gas inventories in different industries, see http://www.ipccngip.iges.or.jp/public/gl/russian.htm - Kyoto Protocol, 1997. 	
GRI indicator compatibility	<ul style="list-style-type: none"> - EN16 core: Total direct and indirect greenhouse gas emissions by weight - EN17 core: Other relevant indirect greenhouse gas emissions by weight 	

Section: Environmental indicators
Aspect: Emissions, effluents and waste

Section	2. Environmental indicators	
Aspect	Emissions, effluents and waste	
Indicator	2.6. Pollutant atmospheric emissions	
Status	Core	Additional
Statistical indicator	Total pollutant emissions	
Indicator description	Gross pollutant emissions in the reporting period	
Unit of measurement	tons	
Data source	Form No. 2-tp (atmosphere), annual, Data on ambient air protection, the Russian Federal Statistics Service	
Notes	<i>Refers to the GRI core indicator: EN20</i> Recommend to break down by hazard classes	
GRI indicator compatibility	EN20 core: NO _x , SO _x and other significant air emissions by type and weight	

Section: Environmental indicators
Aspect: Emissions, effluents and waste

Section	2. Environmental indicators	
Aspect	Emissions, effluents and waste	
Indicator	2.6.1 Unit pollutant emissions in natural units	
Status	Core	Additional
Statistical indicator	Unit pollutant emissions per unit of output	
Indicator description	Ratio of gross pollutant volume to output volume in natural units in the reporting period	
Unit of measurement	ton/unit	
Data source	Indicator 2.6. of this table and Form No. 1-natural units (annual), Data on produced and shipped industrial goods, the Russian Federal Statistics Service	
Notes	Units of measurement could be any typical units for the company, e.g. tons, pieces, persons, etc. Recommend to break down separately by different categories of output	
GRI indicator compatibility		

Section: Environmental indicators
Aspect: Emissions, effluents and waste

Section	2. Environmental indicators	
Aspect	Emissions, effluents and waste	
Indicator	2.7. Waste water effluents	
Status	Core	Additional
Statistical indicator	Waste water effluents (total)	
Indicator description	Gross volume of waste water effluents in the reporting period, including waste water transferred to treatment	
Unit of measurement	thou. m3	
Data source	Form No. 2-tp (water management), annual, Data on water consumption, the Russian Federal Statistics Service	
Notes	<i>Refers to the GRI core indicator: EN21</i> Recommend to break down by the following groups: <ul style="list-style-type: none"> - receiving facility - treatment method - whether reused by another organizations 	
GRI indicator compatibility	EN21 core: Total water discharge by quality and destination	

Section: Environmental indicators
Aspect: Emissions, effluents and waste

Section	2. Environmental indicators	
Aspect	Emissions, effluents and waste	
Indicator	2.7.1. Unit waste water effluents in natural units	
Status	Core	Additional
Statistical indicator	Unit waste water effluents per unit of output	
Indicator description	Ratio of gross waste water in the reporting period to the volume of output in natural units in the same period. Units of measurement could be any typical units for the company, e.g. tons, pieces, persons, etc. Recommend to break down separately by different categories of output	
Unit of measurement	thou. m3/unit	
Data source	- Indicator 2.4. of this set of indicators - Form No. 1-natural units (annual), Data on produced and shipped industrial goods, the Russian Federal Statistics Service	
Notes	Units of measurement could be any typical units for the company, e.g. tons, pieces, persons, etc. Recommend to break down separately by different categories of output	
GRI indicator compatibility		

Section: Environmental indicators
Aspect: Emissions, effluents and waste

Section	2. Environmental indicators	
Aspect	Emissions, effluents and waste	
Indicator	2.7.2. Pollutant effluents	
Status	Core	Additional
Statistical indicator	Volume of pollutant effluents	
Indicator description	Gross volume of pollutant effluents (without treatment or inadequately treated) into surface water in the reporting period	
Unit of measurement	thou. m3	
Data source	Form No. 2-TP (water management), Data on water consumption (water disposal), the Russian Federal Statistics Service	
Notes	<i>Refers to the GRI core indicator: EN21</i> Recommend to break down by the following groups: - receiving facility - treatment method/no treatment	
GRI indicator compatibility	EN21 core: Total water discharge by quality and destination	

Section: Environmental indicators
Aspect: Emissions, effluents and waste

Section	2. Environmental indicators	
Aspect	Emissions, effluents and waste	
Indicator	2.8. Waste volume	
Status	Core	Additional
Statistical indicator	Gross volume of generated unused waste	
Indicator description	<p>Total volume of waste that are recognized as ‘hazardous’ in appendices I, II, III and VIII of the Basel Convention (in the reporting period).</p> <p>This indicator is calculated by adding up columns of Form No. 2-TP (waste), No.6 Waste decontamination, No.No.9-11, Transfer of waste to other organizations for decontamination, storage and disposal, and No. 12 Waste disposal in owned facilities in the reporting year (total).</p>	
Unit of measurement	tons	
Data source	<p>- Form No. 2-tp (waste), annual, Data on generation, use, decontamination, transportation and disposal of industrial and communal waste, the Russian Federal Statistics Service</p> <p>- for waste recognized as ‘hazardous’ in appendices I, II, III and VIII of the Basel Convention</p>	
Notes	<p><i>Refers to the GRI core indicator: EN21</i></p> <p>Recommend to break down by type (hazardous and non-hazardous) and treatment method (digestion, reuse, re-processing, rehabilitation, incineration, storage and other)</p> <p><u>References:</u> Basel Convention with appendices http://www.gosnadzor.ru/world/konv_baz.htm</p>	
GRI indicator compatibility	EN22 core: Total weight of waste by type and disposal method	

Section: Environmental indicators
Aspect: Emissions, effluents and waste

Section	2. Environmental indicators	
Aspect	Emissions, effluents and waste	
Indicator	2.8.1. Unit waste in natural units	
Status	Core	Additional
Statistical indicator	Unit volume of unused waste per unit of output	
Indicator description	Ratio of gross generated unused waste in the reporting period to the volume of output in natural units in the same period.	
Unit of measurement	ton/unit	
Data source	<ul style="list-style-type: none"> - Indicator 2.8. of this set of indicators - Form No. 1-natural units (annual), Data on produced and shipped industrial goods, the Russian Federal Statistics Service 	
Notes	Units of measurement could be any typical units for the company, e.g. tons, pieces, persons, etc. Recommend to break down separately by different categories of output	
GRI indicator compatibility		

Section: Environmental indicators
Aspect: Emissions, effluents and waste

Section	2. Environmental indicators	
Aspect	Emissions, effluents and waste	
Indicator	2.9. Number of significant emergencies with environmental impact	
Status	Core	Additional
Indicator description	Number of significant emergencies in the reporting period where environmental damage was established by court	
Unit of measurement	unit, description	
Data source	Court decision(s)	
Notes	<i>Included in the GRI core indicator: EN23</i> Recommend to disclose both significant emergencies (included in the financial statements because of incurred financial liabilities) and other emergencies	
GRI indicator compatibility	EN23 core: Total number and volume of significant spills	

Section: Environmental indicators
Aspect: Emissions, effluents and waste

Section	2. Environmental indicators	
Aspect	Emissions, effluents and waste	
Indicator	2.10. Recovered environmental damage	
Status	Core	Additional
Indicator description	Amounts awarded by court in relation to emergencies with subsequent environmental damage in the reporting period	
Unit of measurement	thou. RUR	
Data source	Court decision(s)	
Notes	<i>Included in the GRI core indicator: EN23</i>	
GRI indicator compatibility	EN23 core: Total number and volume of significant spills	

Section: Environmental indicators
Aspect: Products and services

Section	2. Environmental indicators	
Aspect	Products and services	
Indicator	2.11. Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation	
Status	Core	Additional
Qualitative indicator	General list with descriptions of initiatives to mitigate environmental impacts of products and services	
Indicator description	<i>Refers to the GRI core indicator: EN26</i>	
Unit of measurement	Information on corporate initiatives, participation in the reporting period in programs (and their financing) to mitigate significant environmental impacts of products and services, in respect of: <ul style="list-style-type: none"> - Use of materials - Water pollution - Water consumption - Waste Emissions - Vibration - Noise - Smells - Biological contamination - Electromagnetic and penetrating radiation 	
Data source	unit; description	
Notes	<ul style="list-style-type: none"> - Environmental protection policies - Related programs and projects and other corporate documents 	
GRI indicator compatibility	EN26 core: Initiatives to mitigate environmental impacts of products and services, and extent of impact mitigation	

Section: Environmental indicators
Aspect: Overall

Section	2. Environmental indicators	
Aspect	Overall	
Indicator	2.12. Environmental protection investments	
Status	Core	Additional
Statistical indicator	Asset investments to develop environmental protection facilities	
Indicator description	<p>Fixed asset investments in the reporting period from all sources of financing excluding VAT (costs of new construction, extensions, and rehabilitation and upgrades of facilities, which add value to facilities' historical costs and are recorded as the organization's additional capital, purchase of machinery, equipment, etc.), which are used for environmental protection and rational use of natural resources (water, forests, mineral reserves, fish stock, ambient air protection, land, subsoil, management of nature reserves and other conservation areas, protection and reproduction of wild animals and birds, disposal, contamination and burial of toxic waste, disposal and processing of other waste).</p> <p>This indicator reflects actual costs</p>	
Unit of measurement	thou. RUR	
Data source	Form No. 18-KS, Data on fixed asset investments for environmental protection projects and rational use of natural resources, the Russian Federal Statistics Service	
Notes	<p><i>Refers to the GRI additional indicator: EN30</i></p> <p>Recommended: provide a breakdown by types of resources</p> <p>For example:</p> <ul style="list-style-type: none"> - water - land - air, etc. 	
GRI indicator compatibility	EN30 additional: Total environmental protection expenditures and investments by type	

SOCIAL INDICATORS

Subsection: 1. Labor practices and decent work performance indicators

Aspect: Employment

Section	3. Social indicators	
Subsection	1. Labor practices and decent work performance indicators	
Aspect	Employment	
Indicator	3.1.1. Total workforce by territorial association	
Status	Core	Additional
Statistical indicator	Average workforce on payroll (total) and broken down by territorial association	
Indicator description	Annual average workforce on payroll in the reporting period, total and average workforce on payroll in territorial subsidiaries of the company, summarized for areas of presence, age groups and gender	
Unit of measurement	persons	
Data source	Form No. 1-T, Data on workforce and payroll by types of activity, annual, the Russian Federal Statistics Service	
Notes	<p><i>Included in the GRI core indicator: LA1</i></p> <p><u>References:</u> Instructions of the Russian Federal Statistics Service of 07.12.98, No. 121 http://www.gks.ru/</p>	
GRI indicator compatibility	LA1 core: Total workforce by employment type, employment contract, and region	

Section: Social indicators
Subsection: 1. Labor practices and decent work performance indicators
 Aspect: Employment

Section	3. Social indicators	
Subsection	1. Labor practices and decent work performance indicators	
Aspect	Employment	
Indicator	3.1.2. Employee turnover	
Status	Core	Additional
Statistical indicator	Employee turnover factor	
Indicator description	Percent ratio of the number of outgoing employees (resigned, fired for disciplinary violations) in the reporting period to average workforce on payroll in the reporting period	
Unit of measurement	percent	
Data source	Reporting forms: - No. P-4, Data on workforce numbers, payroll and employee turnover, the Russian Federal Statistics Service - No. 1-T, Data on workforce numbers and payroll by types of activity, the Russian Federal Statistics Service - labor report No. T-8, Order (directive) on termination of a job contract (dismissal), the Russian Federal Statistics Service	
Notes	<i>Included in the GRI core indicator: LA2</i> Recommend to provide a breakdown by territory	
GRI indicator compatibility	LA2 core: Total number and rate of employee turnover by age group, gender, and region	

Section: Social indicators
Subsection: 1. Labor practices and decent work performance indicators
 Aspect: Employment

Section	3. Social indicators	
Subsection	1. Labor practices and decent work performance indicators	
Aspect	Employment	
Indicator	3.1.3. Rate of employee turnover caused by whatever reason	
Status	Core	Additional
Statistical indicator	Retirement turnover	
Indicator description	Percent ratio of the total number of retired employees on payroll (all employees having retired regardless of reasons) in the reporting period to average workforce numbers in the same period	
Unit of measurement	percent	
Data source	Reporting forms: - No. P-4, Data on workforce numbers, payroll and employee turnover, the Russian Federal Statistics Service - No. 1-T, Data on workforce numbers and payroll by types of activity, the Russian Federal Statistics Service	
Notes	<i>Included in the GRI core indicator: LA2</i> Recommend to provide a breakdown by territory. <u>References:</u> section 3.1, Methodology of statistical observations of employee numbers, payroll and working time management, Methodological statistical guidelines (issues 1,2,3,4,5), the Russian Federal Statistics Service http://www.gks.ru/	
GRI indicator compatibility	LA2 core: Total number and rate of employee turnover by age group, gender, and region	

Subsection: 1. Labor practices and decent work performance indicators

Aspect: Labor/management relations

Section	3. Social indicators	
Subsection	1. Labor practices and decent work performance indicators	
Aspect	Labor/Management Relations	
Indicator	3.1.4. Coverage by collective bargaining agreements	
Status	Core	Additional
Statistical indicator	Share of employees covered by collective bargaining agreements	
Indicator description	<p>Percent ratio of the total number of employees on payroll, covered by collective bargaining agreements in the reporting period, to average number of employees on payroll in the same period.</p> <p>Data presented for the entire organization, i.e. for all structural units and legal entities that form or are included in the organization, including subsidiaries</p>	
Unit of measurement	percent	
Data source	Form No. 1-KD (annual), Data on collective agreements, the Russian Federal Statistics Service	
Notes	<i>Refers to the GRI core indicator: LA4</i>	
GRI indicator compatibility	LA4 core: Percentage of employees covered by collective bargaining agreements	

Subsection: 1. Labor practices and decent work performance indicators

Aspect: Workplace health and safety

Section	3. Social indicators	
Subsection	1. Labor practices and decent work performance indicators	
Aspect	Workplace health and safety	
Indicator	3.1.5. Rate of occupational injuries	
Status	Core	Additional
Statistical indicator	Rate of occupational injuries	
Indicator description	Number of employees who lost ability to work for more than one working day (including fatalities) due to injuries received while on in the territory of an enterprise or organization, as well as while en route to or from the workplace using corporate service vehicles, in the reporting period and per one thousand of employees. Calculated as the ratio of the indicator of Form No.7-T {line 1, column 3} in the reporting period to the average number of employees in the same period multiplied by 1,000.	
Unit of measurement	per 1,000 employed	
Data source	Form No. 7-T (injuries), annual, Data on occupational injuries and diseases, the Russian Federal Statistics Service	
Notes	<p><i>Refers to the GRI core indicator: LA7</i></p> <p>Recommend to provide a breakdown by territory. For the sake of comparability with international indicators an international indicator may be used: rate of injuries with loss of ability to work, which is calculated as a sum of the number of fatalities, and serious and light injuries multiplied by 1 million and divided by the number of man-hours worked.</p> <p><u>References:</u> Section 5.3, Public health, of the Methodological Statistical Guidelines (issues 1,2,3,4,5), the Russian Federal Statistics Service http://www.gks.ru/</p>	
GRI indicator compatibility	LA7 core: Rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities by region	

Subsection: 1. Labor practices and decent work performance indicators

Aspect: Workplace health and safety

Section	3. Social indicators	
Subsection	1. Labor practices and decent work performance indicators	
Aspect	Workplace health and safety	
Indicator	3.1.6. Number of work-related fatalities	
Status	Core	Additional
Statistical indicator	Number of fatalities	
Indicator description	Number of fatalities in the current reporting period due to occupational injuries or diseases inflicted during employment	
Unit of measurement	persons	
Data source	Form No.7-T (injuries), annual, Data on occupational injuries and diseases, the Russian Federal Statistics Service	
Notes	<i>Refers to the GRI core indicator: LA7</i> Recommend to provide a breakdown by territory	
GRI indicator compatibility	LA7 core: Rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities by region	

Subsection: 1. Labor practices and decent work performance indicators

Aspect: Workplace health and safety

Section	3. Social indicators	
Subsection	1. Labor practices and decent work performance indicators	
Aspect	Workplace health and safety	
Indicator	3.1.7. Number of occupational diseases	
Status	Core	Additional
Statistical indicator	Number of persons with newly discovered occupational diseases	
Indicator description	Total number of employees with newly discovered occupational diseases caused by work conditions or profession: skin diseases caused by irritant or toxic substances; diseases caused by occupational dust, etc., in the reporting period	
Unit of measurement	persons	
Data source	Form No.7-T (injuries), annual, Data on occupational injuries and diseases, the Russian Federal Statistics Service	
Notes	<i>Refers to the GRI core indicator: LA</i> Recommend to provide a breakdown by territory	
GRI indicator compatibility	LA7 core: Rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities by region	

Subsection: 1. Labor practices and decent work performance indicators

Aspect: Workplace health and safety

Section	3. Social indicators	
Subsection	1. Labor practices and decent work performance indicators	
Aspect	Workplace health and safety	
Indicator	3.1.8. Loss of working hours due to diseases of any origin	
Status	Core	Additional
Statistical indicator	Number of man-days of sick leave per one employee	
Indicator description	<p>Number of man-days of sick leave (calendar workdays) proved by doctor's certificates, for employees included in the average workforce on payroll (with their temporary incapacity ended in the reporting period) in the reporting period per 1,000 of employees. Calculated as the ratio of the indicator of Form No. P-4 {line 20, section 2, column B} in the reporting period to the total number of diseased multiplied by 1,000.</p> <p>Exclude days away from work due to prenatal and postnatal leaves</p>	
Unit of measurement	number of man-days per 1,000 employed	
Data source	<ul style="list-style-type: none"> - Form No. P-4, Data on workforce numbers, payroll and employee turnover, the Russian Federal Statistics Service - Number of certified days away from work in the reporting period 	
Notes	<p><i>Refers to the GRI core indicator: LA7</i></p> <p>Recommend to provide a breakdown by territory</p>	
GRI indicator compatibility	LA7 core: Rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities by region	

Section: Social indicators
Subsection: 1. Labor practices and decent work performance indicators
 Aspect: Workplace health and safety

Section	3. Social indicators	
Subsection	1. Labor practices and decent work performance indicators	
Aspect	Workplace health and safety	
Indicator	3.1.9. Labor safety costs	
Status	Core	Additional
Statistical indicator	Labor safety costs per one employee	
Indicator description	Ratio of actual costs of labor safety in the reporting period to average workforce on payroll in the same period	
Unit of measurement	RUR/men	
Data source	Form No.7-T (injuries), annual, Data on occupational injuries and diseases, the Russian Federal Statistics Service	
Notes	<u>References:</u> Section 5.3, Public health, of the Methodological Statistical Guidelines (issues 1,2,3,4,5), the Russian Federal Statistics Service http://www.gks.ru/	
GRI indicator compatibility		

Subsection: 1. Labor practices and decent work performance indicators

Aspect: Education and training

Section	3. Social indicators	
Subsection	1. Labor practices and decent work performance indicators	
Aspect	Education and training	
Indicator	3.1.10. Number of training hours per employee	
Status	Core	Additional
Statistical indicator	Number of training hours per employee by employee category	
Indicator description	Ratio of the total number of internal and external training hours less the number of hours of mandatory education in the reporting period to the average workforce number. Data should be presented by employee categories: workers, skilled labor, other personnel and managers	
Unit of measurement	hour/men	
Data source	<p>Reporting forms:</p> <ul style="list-style-type: none"> - Form No. 1-T, Data on workforce numbers and payroll by types of activity, the Russian Federal Statistics Service - Form 57-T (occasional), Data on employee wages by occupation and position, the Russian Federal Statistics Service 	
Notes	<p><i>Refers to the GRI core indicator: LA10</i></p> <p>Follow completion procedures of Form No. 57-T:</p> <ul style="list-style-type: none"> - workers include personnel immediately involved in the production or creation of tangible assets, provision of tangible services, etc.; - managers include personnel which manages organizations and structural units, and their deputies; - skilled labor includes personnel engaged in engineering, economic and other skilled jobs, as well as their assistants and alternates; - other personnel are employees engaged in the preparation and execution of documentation, registration and control, and administration and maintenance. <p><u>References:</u> Resolution of the Russian Federal Statistics Service of 12.09.2005, No. 68, On the occasional form 57-T...; Resolution of the Ministry of Labor of the Russian Federation of 21 August 1998, No. 37, Job positions of managers, skilled labor and other personnel.</p>	
GRI indicator compatibility	LA10 core: Average hours of training per year per employee by employee category	

Section: Social indicators
Subsection: 1. Labor practices and decent work performance indicators
 Aspect: Education and training

Section	3. Social indicators	
Subsection	1. Labor practices and decent work performance indicators	
Aspect	Education and training	
Indicator	3.1.11. Training costs	
Status	Core	Additional
Statistical indicator	Costs of training (education) and advanced training of personnel per one employee	
Indicator description	Ratio of the total actual costs of internal and external training personnel less costs of mandatory training in the reporting period to the average workforce number in the same period	
Unit of measurement	thou. RUR/men	
Data source	Form No. 1-T, Data on workforce numbers and payroll by types of activity, annual, the Russian Federal Statistics Service	
Notes	Calculation of training costs should include costs of course, seminars, training sessions, advanced training programs, higher and specialized secondary education programs, as well as education allowances issued to potential employees	
GRI indicator compatibility		

Subsection: 1. Labor practices and decent work performance indicators

Aspect: Diversity and equal opportunity

Section	3. Social indicators	
Subsection	1. Labor practices and decent work performance indicators	
Aspect	Diversity and equal opportunity	
Indicator	3.1.12. Participation of women in management bodies	
Status	Core	Additional
Statistical indicator	Share of female managers in the total number of managerial staff	
Indicator description	<p>Percent ratio of the average female managerial staff on payroll in the reporting period to the average managerial staff on payroll (total) in the same period.</p> <p>Managerial staff includes:</p> <ul style="list-style-type: none"> - members of the Board of Directors - managers of organizations and structural units (departments, divisions, sections, workshops, sites, etc.) - and their deputies <p>Data should be presented for the entire organization, i.e. all structural units of the company and legal entities, which form or are included in the organization, including subsidiaries</p>	
Unit of measurement	percent	
Data source	Form 57-T (occasional), Data on employee wages by occupation and position, the Russian Federal Statistics Service	
Notes	<p><i>Included in the GRI core indicator: LA13</i></p> <p><u>References:</u> Resolution of the Russian Federal Statistics Service of 12.09.2005, No. 68, On the occasional form 57-T...; Resolution of the Ministry of Labor of the Russian Federation of 21 August 1998, No. 37, Job positions of managers, skilled labor and other personnel.</p> <p>Recommend to provide a breakdown by managerial categories.</p>	
GRI indicator compatibility	LA13 core: Composition of governance bodies and breakdown of employees per category according to gender, age group, minority group membership, and other indicators of diversity	

Section: Social indicators
Subsection: 2. Human rights performance indicators
 Aspect: Non-discrimination

Section	3. Social indicators	
Subsection	2. Human rights performance indicators	
Aspect	Non-discrimination	
Indicator	3.2.1. Labor disputes	
Status	Core	Additional
Statistical indicator	Number of labor disputes by categories of action taken	
Indicator description	<p>Indicate number of labor disputes (disputes, related to reinstatement in work, wage claims, financial liability, changes of significant work conditions, etc.) in the reporting period by category of action taken:</p> <ul style="list-style-type: none"> - the organization analyzed the incident - an action was taken to restore human rights - a plan to restore human rights was implemented, and its outcome was reviewed as part of regular internal managerial review - the incident is no longer actionable (i.e., the incident is resolved, the event was decided upon, the organization did not take any action, etc.) 	
Unit of measurement	number	
Data source	Actions at law and complaints officially registered by the organizations or competent authorities	
Notes		
GRI indicator compatibility		

Section: Social indicators
Subsection: 2. Human rights performance indicators
 Aspect: Non-discrimination

Section	3. Social indicators	
Subsection	2. Human rights performance indicators	
Aspect	Non-discrimination	
Indicator	3.2.2. Discrimination events	
Status	Core	Additional
Statistical indicator	Number of discrimination events by category of action taken	
Indicator description	<p>Indicate the number of proven discrimination events (violation of human and civil rights, freedoms and legitimate interests based on gender, race, ethnicity, language, origin, perpetuity or position, place of residence, religion, beliefs, membership in societal organizations or community groups, including handicapped persons) in the reporting period by category of action taken:</p> <ul style="list-style-type: none"> - the organization analyzed the incident - an action was taken to restore human rights - a plan to restore human rights was implemented, and its outcome was reviewed as part of regular internal managerial review - the incident is no longer actionable (i.e., the incident is resolved, the event was decided upon, the organization did not take any action, etc.) 	
Unit of measurement	number	
Data source	Actions at law and complaints officially registered by the organizations or competent authorities, and violations revealed by the organization with the help of established practices, for instance, management system audits or formalized monitoring programs	
Notes	<p>Refers to the GRI core indicator: HR4</p> <p><u>References:</u> Chapter 19 of the Criminal Code of the Russian Federation; the UN Declaration on the Elimination of All Forms of Intolerance and of Discrimination Based on Religion or Belief, UN General Assembly, Resolution 36/55 of 25.11.1981; ILO Convention 100 concerning Equal Remuneration for Men and Women Workers for Work of Equal Value, 1951; UN Declaration on the Elimination of Discrimination against Women, UN General Assembly, Resolution 34/180 of 18.12.1979; UN Declaration on the Elimination of all Forms of Racial Discrimination, UN General Assembly, Resolution 1904 (XVIII) of 20.11.1963.</p>	
GRI indicator compatibility	HR4 core: Total number of incidents of discrimination and actions taken	

Section: Social indicators
Subsection: 2. Human rights performance indicators
 Aspect: Non-discrimination

Section	3. Social indicators	
Subsection	2. Human rights performance indicators	
Aspect	Non-discrimination	
Indicator	3.2.3. Number of incidents of violations involving rights of indigenous people	
Status	Core	Additional
Statistical indicator	Number of incidents of violations involving rights of indigenous people by category of action taken	
Indicator description	<p>Indicate the number of confirmed incidents of violations involving rights of indigenous people on the part of employees, and violation of rights of communities in areas of presence or potential future impact of the organization's operation in the reporting period by category of action taken:</p> <ul style="list-style-type: none"> - the organization analyzed the incident <ul style="list-style-type: none"> - an action was taken to restore human rights - a plan to restore human rights was implemented, and its outcome was reviewed as part of regular internal managerial review - the incident is no longer actionable (i.e., the incident is resolved, the event was decided upon, the organization did not take any action, etc.) 	
Unit of measurement	unit	
Data source	Actions at law and complaints officially registered by the organizations or competent authorities, and violations revealed by the organization with the help of established practices, for instance, management system audits or formalized monitoring programs	
Notes	<p><i>Refers to the GRI additional indicator: HR.</i></p> <p><u>References:</u> Article 69 of the Constitution of the Russian Federation, Land Code of the Russian Federation; Forestry Code of the Russian Federation; Water Code of the Russian Federation; Federal Law of 30.04.1999, N 82-FZ, On Guarantees of Indigenous Peoples' Rights in the Russian Federation; UN Charter, Preamble, San-Francisco, 1945; ILO Convention 107 concerning the protection and integration of indigenous and other tribal and semi-tribal populations in independent countries, 1957; ILO Convention 169 concerning indigenous and tribal peoples in independent countries, 1991</p>	
GRI indicator compatibility	HR9 additional: Total number of incidents of violations involving rights of indigenous people and actions taken	

Section: Social indicators
Subsection: 3. Community relations performance indicators
 Aspect: Community

Section	3. Social indicators	
Subsection	3. Community relations performance indicators	
Aspect	Community	
Indicator	3.3.1. Interaction with authorities on public issues of importance (social and economic development issues in areas of presence)	
Status	Core	Additional
Qualitative indicator	Agreements (memoranda) on cooperation with authorities by territory	
Indicator description	General list of agreements (memoranda) on cooperation with authorities, subject of agreements, duration, by jurisdiction (international, national, regional, municipal)	
Unit of measurement	description	
Data source	Cooperation agreements and memoranda	
Notes		
GRI indicator compatibility		

Section: Social indicators
Subsection: 3. Community relations performance indicators
 Aspect: Community

Section	3. Social indicators	
Subsection	3. Community relations performance indicators	
Aspect	Community	
Indicator	3.3.2. Interaction with not-for-profit and nongovernmental organizations on public issues of importance	
Status	Core	Additional
Qualitative indicator	Agreements (memoranda) on cooperation with not-for-profit and nongovernmental organizations by jurisdiction	
Indicator description	General list of agreements (memoranda) on cooperation with not-for-profit and nongovernmental organizations, subject of agreements, duration, by jurisdiction (international, national)	
Unit of measurement	description	
Data source	Cooperation agreements and memoranda	
Notes		
GRI indicator compatibility		

Section: Social indicators
Subsection: 3. Community relations performance indicators
 Aspect: Community

Section	3. Social indicators	
Subsection	3. Community relations performance indicators	
Aspect	Community	
Indicator	3.3.3. Assessment of contribution to the social and economic development of local communities	
Status	Core	Additional
Qualitative indicator	Programs to assess operations impact on communities	
Indicator description	<p>General list of impact assessment programs by category</p> <ul style="list-style-type: none"> - before operations commenced; during operations - when decision is made to terminate operations. <p>Indicate how information received from communities and community impact analysis influenced further community relations initiatives</p>	
Unit of measurement	description	
Data source	Internal regulations, policies, etc.	
Notes	<i>Included in the GRI core indicator: SO1</i>	
GRI indicator compatibility	SO1 core: Nature, scope, and effectiveness of any programs and practices that assess and manage the impacts of operations on communities, including entering, operating, and exiting	

Section: Social indicators
Subsection: 3. Community relations performance indicators
 Aspect: Public policies

Section	3. Social indicators	
Subsection	3. Community relations performance indicators	
Aspect	Public policies	
Indicator	3.3.4. Participation in external initiatives, including in public policy development	
Status	Core	Additional
Qualitative indicator	Information on participation in associations, councils, commissions, including in sectoral or industry-based business associations, committees, working groups, etc., and details of deliverables	
Indicator description	<p>General list of contributions to associations, councils, commissions, including in sectoral or industry-based business associations, committees, working groups, etc., and details of deliverables.</p> <p>Participation in external initiatives (including in public policy development) means organized or coordinated effort to influence significant decisions made by competent authorities within their competences</p>	
Unit of measurement	description	
Data source	Declarations on the following issues: - public policies - changes of legislation and regulations - internal minutes of committees and/or structural units on interaction with governments; decisions of the organization's governing bodies, etc.	
Notes	<i>Included in the GRI core indicator: SO5</i>	
GRI indicator compatibility	SO5 core: Public policy positions and participation in public policy development and lobbying	

Section: Social indicators
Subsection: 3. Community relations performance indicators
 Aspect: Public policies

Section	3. Social indicators	
Subsection	3. Community relations performance indicators	
Aspect	Public policies	
Indicator	3.3.5. Participation in nongovernmental organizations (e.g., industrial or sectoral) and/or national and international organizations that are related to the company's interests	
Status	Core	Additional
Qualitative indicator	Information on (co)participation in not-for-profit organizations whose operations concern the company's interests	
Indicator description	Such participation means the number of not-for-profit organizations that are (co)sponsored by the company	
Unit of measurement	description	
Data source	Statutory documents	
Notes		
GRI indicator compatibility		

Section: Social indicators
Subsection: 4. Product responsibility performance indicators
 Aspect: Product and service labeling

Section	3. Social indicators	
Subsection	4. Product responsibility performance indicators	
Aspect	Product and service labeling	
Indicator	3.4.1. Information and labeling	
Status	Core	Additional
Statistical indicator	Share of products /services with identifiable information and labeling	
Indicator description	<p>Percent ratio of the number of significant items of products/services with identifiable information and labeling to the total volume of produced products/services in the reporting period. Significant products/services are categories of core economic goods/services. Information and labeling mean that the organization established procedures to identify information on products/services and its labeling as follows:</p> <ul style="list-style-type: none"> - sources of product or service components - composition, especially of those elements that may impact the environment and communities - safe use of products/services - disposal rules and impact on the environment and communities - other 	
Unit of measurement	percent	
Data source	Internal regulations and standards	
Notes	<p><i>Refers to the GRI core indicator: PR3</i> <u>References:</u> 3.4. Labeling. Resolution of RosStat of Russia of 09.03.2004, No. 85-st, Packaging. Terms and Definitions. GOST 17527-2003</p>	
GRI indicator compatibility	PR3: Type of product and service information required by procedures, and percentage of significant products and services subject to such information requirements.	

Section: Social indicators
Subsection: 4. Product responsibility performance indicators
 Aspect: Product and service labeling

Section	3. Social indicators	
Subsection	4. Product responsibility performance indicators	
Aspect	Product and service labeling	
Indicator	3.4.2. Product quality management	
Status	Core	Additional
Indicator description	Share of the company's sales of products the production of which was fully attested to comply with ISO 9001 or other similar standards of quality management in the reporting period in the total volume of sales in the same period (including subsidiaries and affiliates)	
Unit of measurement	percent	
Data source	Data on output, compliance certificates of quality management systems (term and certification coverage)	
Notes	ISO 9001 – Quality management systems -- Requirements <u>References:</u> Organization for Standardization (ISO, International Organization for Standardization) http://www.iso.org/	
GRI indicator compatibility		

Glossary

Social Charter	is a corpus of fundamental principles of socially responsible business practices, which are applicable in everyday activities of any organization, regardless of its profile or form of ownership. The Social Charter is a standard of responsible business practices for Russian companies, which is an officially recognized national document compliant with the UN Global Compact
GRI	Global Reporting Initiative is a standard of non-financial sustainable development reporting based on economic, environmental and social performance indicators
Aspect	is a subject area where performance is monitored by stakeholders (for instance, employment, products and services, economic performance)
UN Global Compact	is a common value based framework of cooperation between the UN and business at all levels, which advances the principles of social responsibility of business in order to achieve UN goals in 4 core areas: human rights; labor relations; environment and prevention of corruption
Additional Indicator	is a quantitative or qualitative performance indicator, which reflects emerging practices or topics that may be material to some organizations but not generally for a majority
Stakeholder	is a group or person whose actions are expected to impact an organization's ability to successfully implement its strategies and achieve its goals
Indicator	is a qualitative or quantitative measure, which informs of performance by aspects (identifies measurement targets or descriptions). Classified into: core indicators and additional indicators
Core Indicator	is a quantitative or qualitative performance indicator, which is of interest to the majority of stakeholders and is considered material
Deliverable	is a qualitative or quantitative recorded indicator
Statistical Indicator	is a qualitative attribute or interpretation of an indicator (reflects contents)
Reporting Attributes	are numbered requirements to information disclosure, which can set forth general context of reporting and assessment of an organization's performance deliverables (for instance, 1.1, 2.2.1)

References

1. Constitution of the Russian Federation, Tax Code of the Russian Federation; Land Code of the Russian Federation; Forestry Code of the Russian Federation; Water Code of the Russian Federation
2. Federal Law of 30.04.1999, N 82-FZ, On Guarantees of Indigenous Peoples' Rights in the Russian Federation
3. Resolution of the Ministry of Labor of the Russian Federation of 21 August 1998, N37, Managerial, Expert and Other Skilled Labor Manual
4. Federal Government Statistics Service of the Russian Federation (RosStat of Russia) <http://www.gks.ru/>
Methodological statistical guidelines (issues 1,2,3,4,5) of RosStat of Russia; Resolution of RosStat of Russia of 30.10.1997, No. 71a, On the approval of unified forms of primary records of labor use and payroll, fixed assets and intangible assets, materials, expendables and consumables, and work in capital construction projects; Instruction of RosStat of Russia of 13.10.1992, No. 6-3/124; Instructions of RosStat of Russia of 07.12.98, No. 121; Resolution of RosStat of Russia of 12.09.2005, No. 68, On the uniform form 57-T...; Resolution of RosStat of Russia of 09.03.2004, No. 85-st, Packaging. Terms and Definitions. GOST 17527-2003; and others.
5. Russian Federal Service for Hydrometeorology and Environmental Monitoring (Hydromet of Russia), www.meteorf.ru.
Order of the Russian Federal Service for Hydrometeorology and Environmental Monitoring of 23 March 2001, No. 40, On the procedure of centralized registration of emissions and discharges of greenhouse gases...
6. Russian Union of Industrialists and Entrepreneurs, RUIE <http://www.rspp.ru/>
Social Charter of Russian Business
7. Five Steps Towards Social Sustainability of Companies. Recommendations for performance evaluation and non-financial reporting. RUIE, Department of Social Policies, ,2005
<http://www.rspp.ru/>
8. Russian regional environmental center www.rusrec.ru
Kyoto Protocol, 1997
9. United Nations Organization (UN) United Nations Observances
<http://www.unic.ru/abus/dates.htm>; <http://www.unrussia.ru/rus/>;
<http://www.un.org/russian/news/>
UN Charter, Preamble, San-Francisco, 1945; The UNECE Convention on Access to Information, Public Participation in Decision-making and Access to Justice in Environmental Matters (the Aarhus Convention); Secretariat of the United Nations Framework Convention on Climate Change (UNFCCC) www.unfccc.int, and others.
10. Official recommendations of the Inter-governmental panel on climate change (IPCC) for national greenhouse gas inventories in different industries are available at <http://www.ipcc-nggip.iges.or.jp/public/gl/russian.htm>
11. Proceedings of the working group on waste prevention and reuse of the Organization for Economic Cooperation and Development (OECD) <http://www.oecdmoscow.org/>

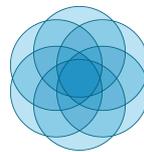
12. International Labor Organization (ILO) <http://www.ilo.ru/>
ILO Convention No.44 concerning unemployment; ILO Convention No.87 concerning freedom of association and protection of the right to organize; ILO Convention No.98 concerning the application of the principles of the right to organize and to bargain collectively; ILO Convention No.154 concerning collective bargaining; ILO Convention No.155 concerning occupational health and safety; ILO Convention No.157 concerning social security rights; ILO Convention 107 concerning the protection and integration of indigenous and other tribal and semi-tribal populations in independent countries, 1957; ILO Convention 169 concerning indigenous and tribal peoples in independent countries, 1991; and others.
13. International Organization for Standardization (ISO, International Organization for Standardization) <http://www.iso.org/>
14. Sustainable Development Reporting Guideline (Global Reporting Initiative, GRI, version 3.0) <http://www.globalreporting.org/ReportingFramework/G3Online/> - this guideline is available in Russian as well
15. Social Accountability International (SAI, 2001); Institute of Social and Ethical Accountability - "AccountAbility" (AA 1000, 2003) <http://www.accountability21.net/>

Russian Union of Industrialists and Entrepreneurs
Russia, 103070 Moscow, 10/4 Staraya Ploschad 2008.
www.rspp.ru

© 2008 РСНП



Russian Union
of Industrialists
and Entrepreneurs



Member of
the Social
Charter of
Russian Business

Prepared by

RUIE Committee for Social and Demographic Policies

RUIE Department of Corporate Social Policies

E-mail: social@rspp.ru

Phone.:

www.csr-rspp.ru

+7 (495) 748-41-58

Phone.:/ fax: +7(495) 925-01-51

+7 (495) 748-42-79

Fax: +7 (495) 606-14-34

Reference Performance Indicators Recommendations for Practice Management and Corporate Non-Financial Reporting Use

Copyright © 2008 Russian Union of Industrialists and Entrepreneurs



English version prepared by TNK-BP