
ASSOCIATION OF CLUSTERS, TECHNOPARKS AND SEZ OF RUSSIA



**THE ASSOCIATION OF
CLUSTERS, TECHNOLOGY
PARKS AND SEZ OF RUSSIA**

**ORGANIZATION
STANDARD**

**STO
92618038-
001-2023**

SUSTAINABLE DEVELOPMENT OF INFRASTRUCTURE SITE MANAGEMENT COMPANIES

General Requirements

Foreword

About the standard

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Introduction

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In order to evaluate the efficiency of infrastructure site management companies (hereinafter referred to as management companies) aimed at achieving sustainable development goals based on ESG principles (hereinafter referred to as sustainable development goals), it is necessary to focus on certain standardized indicators. The lack of standardized sustainability indicators makes it impossible to benchmark across time periods or across infrastructure sites [1]. This organization standard focuses on the factors of the activities of infrastructure site management companies that contribute to the achievement of the relevant sustainable development goals [2].

This organization standard was elaborated in the development of the national system of standards for sustainable development. It is based on ESG principles and applies to the activities of management companies of industrial parks [3], industrial technology parks, special economic zones [4], as well as priority social and economic development areas [5], aimed at achieving sustainable development goals.

Organization standard is designed to:

- evaluate the performance of management companies in terms of sustainable development, as well as the level of their smartness and resilience;
- manage the sustainable development, smartness and resilience of management companies, taking into account the characteristics of the territory to which the relevant infrastructure sites are connected and the specifics of their activities;
- raise the investment attractiveness of management companies;
- raise the effectiveness of the contribution of management companies to the sustainable development of the relevant entities and the state.

Note – Smartness and resilience are integrated into the process of sustainable development. Sustainable development is a general process, whereas smartness and adaptability are characteristics.

Organization standard does not define benchmarks or expected levels of efficiency of infrastructure site management companies.

Despite the fact that the goal of sustainable development is global, the strategies for achieving it at the level of infrastructure management companies are largely local and, therefore, may differ in terms of conditions and content depending on the region. In this way, strategies reflect the context, prerequisites, priorities and needs, in particular in the social environment, e.g. social justice, cultural identity and cultural traditions, cultural heritage, human health, safety and comfort, and social infrastructure.

The management of sustainable development, smartness and resilience of infrastructure sites covers a wide range of issues, for example, the economic, social and natural environment of infrastructure sites and their interaction. Such issues may have strategic, operational, and competitive implications.

Note – The ability to ensure mutual harmony and unity of goals is a fundamental condition for the effective and rational achievement of the goals of infrastructure site management companies.

Successful implementation of this standard may be used by infrastructure site management companies to demonstrate to stakeholders their commitment to achieving sustainable development goals, as well as to stimulate their initiative. This will help infrastructure management companies develop strategies for sustainable development, smartness and adaptability, as well as goals and processes for fulfilling relevant obligations. It will also help the management companies of infrastructure sites to take the necessary measures to improve performance and confirm their compliance with this standard of the organization.

In this standard indicators and appropriate assessment methods are elaborated to assist infrastructure site management companies:

- in the elaboration of resident policy;
- collection of initial data and formation of annual non-financial reporting [6];
- in the elaboration of a strategy for achieving sustainable development goals;
- in the elaboration of a policy for the development of activities in the field of sustainable development.

These indicators may be used to track and control the results of the functioning of the management companies of infrastructure sites.

The following speech patterns are used in this organization standard:

- "must" indicates a requirement;
- "should" indicates a recommendation;
- "entitled" indicates permission;
- "may" indicates an opportunity or ability.

Federal Law No. 162-FZ of June 29, 2015 "On Standardization in the Russian Federation" (as amended by Federal Law No. 523_FZ of December 30, 2020) provides for the possibility of registering organizational standards in the Federal Information Fund of Standards at the initiative of the organization that approved them [7].

The registration procedure is established by Order No. 651 of the Federal Agency for Technical Regulation and Metrology dated April 30, 2021 "On Determining the Procedure

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for Registration of Standards of Organizations, Including Technical Specifications, in the Federal Information Fund of Standards" [8].

ORGANIZATION STANDARD

**SUSTAINABLE DEVELOPMENT OF INFRASTRUCTURE SITE MANAGEMENT
COMPANIES**

General Requirements

Устойчивое развитие управляющих компаний инфраструктурных площадок
Общие требования

Introduction Date – 2023-10-10

1 Application field

The organization standard establishes requirements for the management of sustainable development of infrastructure management companies aimed at achieving sustainable development goals, defines and establishes definitions and methodologies for a set of ESG indicators that characterize the components of their environmental, social and governance development (ESG).

The organization standard is intended for use by management companies of infrastructure sites of any size, structure and type.

The standard was developed in the development of the national system of standards "Sustainable Development" in accordance with OK 029.

2 Regulatory references

This organization standard uses normative references to the following documents:

GOST R 56301-2014 Industrial parks. Requirements;

GOST R 56425-2021 Technoparks. Requirements;

GOST R 56548-2015 Sustainable Development of Administrative-Territorial Entities.

Management system. General principles and requirements;

GOST R ISO 9000-2015 Quality Management Systems. Basic Provisions and Glossary;

GOST R ISO 9001-2015 Quality Management Systems. Requirements;

GOST R ISO 14001-2016 Environmental Management Systems. Requirements and Application Guidelines;

GOST R ISO 14034-2016 Environmental Management. Verification of environmental protection technologies;

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GOST R ISO 19011-2021 Conformity assessment. Guidelines for the audit of management systems;

GOST R ISO 20121-2014 Sustainable Development Management Systems. Requirements and Practical Guidance for Event Sustainability Management;

GOST R ISO 26000-2012 Guidelines for Social Responsibility;

GOST R ISO 31000-2010 Risk Management. Principles and Guidelines;

GOST R ISO 37100-2018 Sustainable development and adaptability of communities. Dictionary;

GOST R ISO 50001-2012 Energy Management Systems. Requirements and Application Guide.

Note – While using this standard, it is advisable for an organization to check the validity of reference standards and classifiers in the public information system - on the official website of the Federal Agency for Technical Regulation and Metrology on the Internet or by the annual information index "National Standards", which is published as of January 1 of the current year, and by the issues of the monthly information index "National Standards" for the current year. If the reference document to which an undated reference is given has been replaced, it is recommended to use the current version of this document, taking into account all changes made to this version. If the reference document to which the dated reference is given has been replaced, it is recommended to use the version of this document with the year of approval (acceptance) indicated above. If, after the approval of this organization's standard, a change has been made to the reference document to which the dated reference is given, affecting the provision to which the reference is given, then this provision is recommended to be applied without taking into account this change. If the reference document is canceled without replacement, then the provision in which the reference to it is given is recommended to apply in the part that does not affect this reference.

3 Terms and definitions

The following terms and definitions are used in the organization standard:

3.1

resilience (адаптивность [устойчивость к воздействиям]): An organization's ability to adapt to a complex and changing environment.

Notes

1 Resilience is the ability of an organization affected by an event to resist the negative effects of a negative event, or the ability of an organization to return to an acceptable level of functioning within an acceptable period of time after the event ends.

2 Resilience is the ability of a system to maintain its functions and structure in the face of internal or external changes and, if necessary, to shut down smoothly with the least possible losses.

[GOST R ISO 37100-2018, Article 3.8.1.7]

3.2

audit (аудит): A systematic, independent and documented process for establishing objective evidence (3.8) and objectively evaluating it to obtain a degree of compliance with audit criteria (3.7).

Notes

1 Internal audits, sometimes referred to as "first-party audits," are usually conducted by or on behalf of the organization.

2 External audits include so-called "second-party audits" and "third-party audits". Second-party audits are conducted by parties with an interest in the organization's operations, such as consumers or others on their behalf. Third-party audits are conducted by external independent auditing organizations, such as certification/conformity registration organizations or government agencies.

3 The definitions of "audit evidence" and "audit criteria" are given in the standard GOST R ISO 19011

[GOST R ISO 9000-2015, Article 3.13.1]

3.3

top management (высшее руководство): A person or group of people who lead and manage an organization (3.2.1) at the highest level.

Notes

1 Senior management has the authority to delegate authority and provide resources within the organization.

2 If the scope of the management system (3.5.3) covers only a portion of the organization, senior management refers to those who direct and manage that part of the organization.

3 The term is one of the general terms and definitions for ISO management system standards given in Annex SL of the ISO Consolidated Supplements to the ISO/IEC Directives, Part 1.

[GOST R ISO 9000-2015, Article 3.1.1]

3.4

documented information (документированная информация): The information that the organization is to manage and maintain, and the digital/electronic/media medium on which the information is contained.

Notes

1 Documented information can be presented in any format, on any medium, and from any source.

2 Documented information may refer to:

- the management system, including related processes;
- information created to enable the organization to carry out its activities (documentation);
- evidence confirming the results achieved (records).

[GOST R ISO 37100-2018, Article 3.3.4]

3.5

stakeholder (заинтересованная сторона): A person, group or organization that can influence and be affected by the conduct of a company's activities and decision-making.

[GOST R ISO 9000-2015, Article 3.2.3]

3.6

industrial park (индустриальный парк): A set of industrial infrastructure facilities designed for the creation of industrial production or modernization of industrial production and managed by a management company – a commercial or non-profit organization established in accordance with the legislation of the Russian Federation.

[Federal Law No. 488-FZ of December 31, 2014 (as amended on July 24, 2023)) "On Industrial Policy in the Russian Federation", Article 3]

3.7

smartness (интеллектуальность): A characteristic of an organization that promotes the systematic development and use of sustainable goods, services, technologies, processes or infrastructure, as well as the development of integration and linkages within the system or with other systems.

Note – Smartness is considered in terms of performance indicators related to technologically feasible solutions.

[GOST R 56548-2015, point 3.34]

3.8 sustainable development goals, SDGs (цели устойчивого развития, ЦУР):

17 interrelated and inseparable Sustainable Development Goals and targets contained in the 2030 Agenda for Sustainable Development, adopted on September 25, 2015 by the UN Member States.

3.9 infrastructure industrial site (инфраструктурная площадка): An industrial park, an industrial technopark, a special economic zone and a priority social and economic development area.

3.10

monitoring (мониторинг): Determine the status of a system, process, or activity.

Note – Verification of status may require verification, supervision or follow-up activities.

[GOST R ISO 37100-2018, Article 3.4.8]

3.11

non-financial reporting (нефинансовая отчетность): A public document posted on the Company's website on the Internet containing information on the company's environmental, social policy and corporate governance activities and the company's contribution to the achievement of sustainable development goals.

[Decree of the Government of the Russian Federation of May 5, 2017 N 876-r "Concept for the Development of Public Non-Financial Reporting"]

3.12

special economic zone (особая экономическая зона): A part of the territory of the Russian Federation that is determined by the Government of the Russian Federation and on which a special regime for doing business is in effect, and the customs procedure of a free customs zone may also be applied.

[Federal Law No. 116-FZ of July 22, 2005 "On Special Economic Zones in the Russian Federation"]

3.13

performance (показатели деятельности): Measurable result.

Notes

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1 Performance indicators can be related to the data obtained, either of a quantitative or qualitative type.

2 Performance indicators may relate to the management of activities, processes, products (including strategies, programs, projects, plans and services), systems or organizations.

[GOST R ISO 14034-2016, Article 3.4.1]

3.14

industrial technopark (промышленный технопарк): Objects of industrial infrastructure and technological infrastructure intended for the implementation by entities of activity in the field of industrial production, and (or) scientific and technical activities, and (or) innovative activities in order to develop the production of industrial products and commercialize the scientific and technical results obtained and managed by a management company - a commercial or non-profit organization established in accordance with the legislation of the Russian Federation.

[Federal Law No. 488-FZ of December 31, 2014 (as amended on July 24, 2023)) "On Industrial Policy in the Russian Federation", Article 3]

3.15 resident policy (резидентная политика): A system of principles and rules of interaction between the management company and potential and existing residents of infrastructure sites, criteria for selecting residents of infrastructure sites and the benefits and preferences provided to them, principles of interaction between participants in the technological and organizational environment.

3.16

management system (система менеджмента): A set of interrelated or interacting elements of an organization to develop policies, goals, and processes to achieve those goals.

Notes

1 A management system may include one or more disciplines.

2 The elements of the system include organizational structure, roles and responsibilities, planning, and functioning.

3 The scope of a management system may encompass the entire organization, individual and identified functions of the organization, individual and identified structural units of the organization, or one or more functions performed by a group of organizations.

[GOST R ISO 9000-2015, Article 3.2.3]

3.17

technopark (технопарк): A complex of municipal, transport and technological infrastructure facilities managed by the management company, providing a full range of services for the accommodation and development of technopark residents.

[GOST R 56425-2021, point 2.1]

3.18

priority social and economic development area (территория опережающего развития): A part of the territory of a constituent entity of the Russian Federation, including a closed administrative-territorial unit, and (or) water areas of water bodies on which, in accordance with the decision of the Government of the Russian Federation, a special legal regime for entrepreneurial and other activities has been established in order to create favorable conditions for attracting investment, ensuring accelerated socio-economic development and creating comfortable conditions for life support Population.

[Federal Law No. 473-FZ of December 29, 2014 "On Territories of Advanced Development in the Russian Federation", Article 2]

3.19 management company (управляющая компания): A commercial or non-profit organization established in accordance with the legislation of the Russian Federation, carrying out activities for the management of an industrial park, an industrial technopark, a special economic zone, a priority social and economic development area.

3.20

sustainability (устойчивость): A state of the global system, including environmental, social and economic aspects, in which the needs of the present are met without compromising the ability of future generations to meet their own needs.

Notes

1 Environmental, social and economic aspects interact and are interconnected with each other, and they are often seen as the three dimensions of sustainability.

2 Sustainability is the goal of sustainable development.

[ISO Guide 82:2019, Article 3.1]

3.21

sustainable development (устойчивое развитие): Development that meets the needs of the present without compromising the ability of future generations to meet their needs.

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Note – Sustainable development refers to combining the goals of ensuring a high quality of life, health and well-being with social justice and maintaining the Earth's ability to support life in all its diversity. These social, economic and environmental objectives are interdependent and mutually supportive. Sustainable development should be seen as a way of expressing the broad expectations of society as a whole.

[GOST R 56548-2015, point 3.35]

3.22 **ESG-data (ESG-данные):** Information on the activities of the management company of the infrastructure site disclosed according to the indicators of the Non-Financial Reporting Disclosure Standard.

3.23 **ESG-principles (ESG-принципы):** The company's business principles are based on environmental protection, the creation of favorable social conditions, a conscientious relationship with employees and customers, and good corporate governance.

3.24 **ESG-indicator (ESG-показатель):** measurable representation, status or status of decisions, actions or activities of the management company to achieve sustainable development goals;

3.25 **ESG-rating (ESG-рейтинг):** a numerical or ordinal indicator characterizing the degree of achievement of the Sustainable Development Goals.

4 ESG principles

Sustainability management of the management company must be based on ESG principles, taking into account their main components:

- ecological principle: defines the impact of the management company on the environment, and includes issues related to the reduction of greenhouse gas emissions, waste management, energy efficiency and protection of biodiversity.

- social principle: covers the relationship of the management company with stakeholders, and includes issues related to the observance of human rights, occupational safety, education and health of employees, as well as participation in public life and support of local communities.

- governance principle: addresses the quality of corporate governance, transparency of reporting, management salaries, shareholder relations, anti-corruption measures, governance structure and disclosure.

Taking into account the main activities of the organization, the principles must be relevant to it and take into account relevant national requirements, UN documents, other

international human rights agreements, ethical standards, labor law and environmental protection requirements.

The list of indicators disclosing ESG principles is presented in Appendix A of this standard.

5 General Requirements for Management Companies

5.1 The management company of the infrastructure site must be a legal entity or a certain part of a legal entity in order to be responsible for compliance with compliance standards that determine the procedure for implementing activities aimed at achieving sustainable development goals.

5.2 The management company of the industrial park must meet the requirements GOST R 56301-2014.

5.3 The management company of the industrial technopark must meet the requirements GOST R 56425-2021.

5.4 The management company must ensure the implementation of activities aimed at achieving sustainable development goals, including the necessary processes and their interactions, in accordance with the requirements of this standard of the organization.

5.5 The management company must conclude with each resident a legally binding agreement on conducting activities on the territory of the infrastructure site, providing for compliance with the strategy of sustainable development of the management company of the infrastructure site.

5.6 The management company must determine and apply the criteria for assessing, selecting, monitoring the performance of activities, as well as re-evaluating residents, based on their ability to comply with the resident policy and fulfill the provisions of the strategy (concept) for the sustainable development of the infrastructure site. The management company of the infrastructure site shall record and retain documented information about these activities and any necessary actions arising from the assessments.

6 Sustainability strategy of the management company

The management company must develop a strategy that defines the sustainable development goals, targets, objectives and deadlines for the implementation of the sustainable development strategy that are relevant to it.

The sustainable development strategy of the management company must:

- be developed, documented and formalized in a prescribed manner;

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- brought to the attention of residents and all interested parties, understandable and applied within the infrastructure site.

The management company of the infrastructure site must monitor the implementation of the sustainable development strategy. The results of monitoring are subject to accounting and disclosure in the sustainability report (p. 8 of this standard).

The sustainable development strategy of a management company may contain the following sections:

- the context of the organization;
- understanding the needs and expectations of stakeholders
- determination of the scope of application of the control system
- the concept of the sustainable development strategy;
- ESG risks and possibilities;
- mission and strategic vision in the field of sustainable development;
- goals, objectives and planned results in the field of sustainable development;
- key areas of activity in the field of sustainable development;
- sustainability reporting;
- management systems and methods in the field of sustainable development;
- the structure of local regulatory documents in the field of sustainable development;
- expected results and ESG indicators.

7 Management system of the management company

The management company must elaborate a management system for sustainable development goals. When determining the requirements for the management system, it is necessary to apply the standards for management systems, including: GOST R ISO 9001-2015, GOST R ISO 26000-2012, GOST R ISO 14001-2016, GOST R ISO 50001-2012, and other management standards that contribute to the achievement of sustainable development goals.

7.1 Resident policy (a system of principles and rules of interaction)

The top management of the management company of the infrastructure site should undertake to ensure the unity of principles and approaches when choosing residents. The management company of the infrastructure site must develop, implement and maintain an up-to-date resident policy that:

- demonstrates the strategic orientation of the infrastructure site management company to achieve the Sustainable Development Goals (SDGs);

- provides for the attraction of investments and the implementation of projects that meet the SDGs on the territory of the infrastructure site.

A resident policy may contain one or more requirements for investors' projects, including:

- a) high ESG rating;

- b) validation or verification of the project as "green" [9];

- c) attribution of the investor's activities to promising priority sectors related to the SDGs (Appendix B).

7.2 ESG Principles Dissemination Policy

The top management of the management company of the infrastructure platform must develop, implement and maintain an ESG dissemination policy that:

- complies with the activities of the infrastructure platform aimed at achieving the sustainable development goals, as well as supports its sustainable development strategy;

- demonstrates the desire of the management company of the infrastructure site to contribute to the sustainable development of society by using the preferential opportunities of its territory and the potential of employees;

- includes a commitment to take into account the interests of each of the stakeholders, since interaction with key partners, shareholders, representatives of local communities, non-profit organizations and authorities makes it possible to use all opportunities for mutually beneficial partnership, allows disseminating best practices through the exchange of experience in the use of the best technologies, and is also a key factor for the successful solution of difficult tasks;

- creates the basis for the formation of a sustainable business environment through the implementation of appropriate measures, as well as participation as a regulator to impose requirements on certain stakeholders in the form of a resident policy.

7.3 Stakeholder Engagement Tools

To interact with stakeholders, the management company of the infrastructure site should use such tools as:

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- disclosure of ESG data and publication of annual reports (annual reports, sustainability reports) in order to inform about results, indicators and activities aimed at achieving sustainable development;
- providing information on any issues of interested parties through various communication channels;
- organization and participation in group meetings and joint discussions of plans, decisions and initiatives;
- organization and participation in specialized forums and conferences of various levels.

8 Information Requirement

8.1. The management company must create a website for the infrastructure site in the information and telecommunication network "Internet", containing information for interested parties in the public domain.

8.2. The website of the infrastructure site must have a section "Sustainable Development" containing the following information:

- ESG data of the management company for the reporting period;
- annual report on the sustainable development of the management company;
- sustainable development strategy of the management company (p. 6 of this standard);
- resident policy (clause 7.1 of this Standard);
- the policy for disseminating ESG principles (clause 7.2 of this standard).

Pages of the specialized section "Sustainable Development" of the website of the infrastructure site must be available in the "Internet" without additional registration.

A specialized website of an industrial technopark must meet the requirements GOST R 56425-2021.

The website of the industrial park must comply with the requirements GOST R 56301-2014.

9 Requirements for the preparation of non-financial reporting

Non-financial reporting is a public document posted on the management company's website on the Internet, containing information on the company's activities in the field of environment, social policy and corporate governance and the company's contribution to the achievement of sustainable development goals. The management company must analyse

and evaluate, at scheduled intervals, but at least once a year, documented information on sustainability performance. Analysis of sustainability activities must include consideration of information that comprehensively reflects the approaches and results of the management company's activities on social responsibility issues that characterize responsible business practices, including economic, environmental, social aspects and management systems.

Based on the results of the analysis of activities in the field of sustainable development, the management company must annually prepare and disclose its non-financial statements, including:

- ESG-indicators compiled in accordance with Table A.1 presented in Appendix A;
- a sustainability report based on ESG-data.

The management company must have a developed sustainable development strategy, annually monitor the progress of its implementation and disclose this information in the sustainability report.

The sustainability report of the infrastructure site management company may contain the following sections:

- introduction;
- environmental policy;
- social policy;
- corporate governance;
- sustainable development strategy;
- substantiation and determination of ESG-indicators of non-financial reporting for management companies of infrastructure sites;
- ESG-data for the reporting period.

Annex A
(mandatory)

Methodology for the formation of ESG data of the infrastructure site management company

Table A.1

Non-Financial Reporting Disclosure Standard for Management Companies of Infrastructure Sites (IP, IT, SEZ, PSEDA)		
Field	Indicator	Calculation Method
Ecology (E)		
Rational use of Water Resources	1 Water recycling and reuse	<ul style="list-style-type: none"> - the volume of reuse and recycling (recirculation) of water of the management company of IP/IT/SEZ/PSEDA in the current and previous reporting periods, thousand m3; - change of the volume of water reuse and recycling compared to the previous reporting period, thousand m3, %
	2 Water Use Efficiency	<ul style="list-style-type: none"> - the volume of water consumption of the management company of the management company of IP/IT/SEZ/PSEDA in the current and previous reporting periods, thousand m3; - volume of water consumption per net value added in the current and previous reporting periods, m3/RUB; - change in the volume of water use compared to the previous reporting period, thousand m3, %; - change in the volume of water use per net value added compared to the previous reporting period, m3/RUB, %; - Implementation of measures aimed at improving the efficiency of water use
	3 Treated wastewater	<ul style="list-style-type: none"> - volume of normatively treated wastewater of the management company of IP/IT/SEZ/PSEDA in the current and previous reporting periods, thousand m3; - share of normatively treated wastewater from the total water flow in the current and previous reporting periods, %
	4 Sanitary condition of drinking water supply	<ul style="list-style-type: none"> - the number of drinking water samples taken for testing in the reporting period, units; - the number of drinking water samples that do not meet hygienic standards in the reporting period, units; - the proportion of drinking water samples that do not comply with hygienic standards from the total number of samples examined, %

Continuation of the table A.1

Non-Financial Reporting Disclosure Standard for Management Companies of Infrastructure Sites (IP, IT, SEZ, PSEDA)		
Field	Indicator	Calculation Method
Waste management	5 Waste generation	<ul style="list-style-type: none"> - the volume of waste from the management company of IP/IT/SEZ/PSEDA in the current and previous reporting periods, tons; - key types and volume of waste of the management company of IP/IT/SEZ/PSEDA by hazard classes in the current and previous reporting periods, t; - volume of waste per net value added in the current and previous reporting periods, t/rub.; - change in waste generation by hazard classes compared to the previous reporting period, t, %; - change in waste generation per net value added compared to the previous reporting period, t/RUB, %; - types of waste management; - Implementation of measures aimed at improving the efficiency of waste management
	6 Waste, Reused, Upcycled and Recycled	<ul style="list-style-type: none"> - the volume of reused, recovered and recycled waste of the management company of IP/IT/SEZ/PSEDA in the current and previous reporting periods, t; - share of reused, recovered and recycled waste from the total amount of waste in the current and previous reporting periods, %; - change in the volume of reused, recovered and recycled waste compared to the previous reporting period, t, %
	7 Hazardous Waste	<ul style="list-style-type: none"> - the volume of treated hazardous waste of I and II hazard classes of the management company of IP/IT/SEZ/PSEDA in the current and previous reporting periods, t; - share of treated hazardous waste of hazard classes I and II from the total amount of waste in the current and previous reporting periods, %; - change in the volume of treated hazardous waste of hazard classes I and II compared to the previous reporting period, t, %
Ambient air quality air pollutants	8 Trapped and Defused	<ul style="list-style-type: none"> - volume of captured and neutralized air pollutants, t; - share of captured and neutralized air pollutants from the total volume of air pollutant emissions in IP/IT/SEZ/PSEDA in the reporting period, %

Continuation of the table A.1

Non-Financial Reporting Disclosure Standard for Management Companies of Infrastructure Sites (IP, IT, SEZ, PSEDA)		
Field	Indicator	Calculation Method
	9 Sanitary condition of the atmospheric air	<ul style="list-style-type: none"> - the number of atmospheric air samples taken for research in the reporting period, units; - the number of atmospheric air samples that do not meet sanitary requirements in the reporting period, units; - share of atmospheric air samples that do not meet sanitary requirements out of the total number of samples examined, %
	10 Green spaces	Number of trees and shrubs planted in the current and previous reporting periods, units
Energy Consumption and Climate Impact	11 Energy efficiency	<ul style="list-style-type: none"> - the volume of electricity consumption of the management company of IP/IT/SEZ/PSEDA in the current and previous reporting periods, thousand kWh; - electricity consumption per net value added in the current and previous reporting periods, kWh/RUB - change in electricity consumption compared to the previous reporting period, thousand kWh, %; - change in electricity consumption per net value added compared to the previous reporting period, thousand kWh, %; - implementation of measures aimed at improving the efficiency of power supply
	12 Production and consumption of clean electricity	<ul style="list-style-type: none"> - the volume of clean electricity (hydroelectricity, nuclear, gas, solar, wind, geothermal, tidal, biomass energy) produced on the territory of IP/IT/SEZ/PSEDA in the current reporting period, thousand kWh; - the volume of net electricity consumed in the current reporting period, thousand kWh; - share of clean electricity produced on the territory of IP/IT/SEZ/PSEDA in the current reporting period in the total volume of electricity production, %; - share of consumed clean electricity in the total energy consumption in the current reporting period, %.
	13 Production and consumption of energy using renewable energy sources	<ul style="list-style-type: none"> - the volume of electricity produced on the territory of IP/IT/SEZ/PSEDA using renewable energy sources in the current reporting period, thousand kWh;

Continuation of the table A.1

Non-Financial Reporting Disclosure Standard for Management Companies of Infrastructure Sites (IP, IT, SEZ, PSEDA)		
Field	Indicator	Calculation Method
		<ul style="list-style-type: none"> - the volume of electricity consumed using renewable energy sources in the current reporting period, thousand kWh; - share of electricity produced using renewable energy sources in the total volume of electricity production in the current reporting period, %; - share of electricity consumed using renewable energy sources in the total volume of energy consumption in the current reporting period, %; - capacity of generating facilities in the territory operating on the basis of the use of renewable energy sources, MW; - implementation of measures aimed at increasing the share of energy from renewable sources in the total volume of electricity production and consumption.
	14 Efficient Heat Supply	<ul style="list-style-type: none"> - the volume of heat energy consumption of the management company of IP/IT/SEZ/PSEDA in the current and previous reporting periods, Gcal; - heat consumption per net value added in the current and previous reporting periods, Gcal/RUB; - change in heat consumption compared to the previous reporting period, Gcal, %; - change in heat consumption per net value added compared to the previous reporting period, Gcal, %; - implementation of measures aimed at improving the efficiency of heat supply
	15 Greenhouse Gases	<ul style="list-style-type: none"> - the volume of greenhouse gas emissions from road transport of the management company IP/IT/SEZ/PSEDA in the reporting period, tons of CO₂-eq.; - the volume of greenhouse gas emissions from road transport of IP/IT/SEZ/PSEDA residents in the reporting period, tons of CO₂-eq.; - the volume of greenhouse gas emissions from the production of residents of IP/IT/SEZ/PSEDA in the reporting period, tons of CO₂-eq.; - the volume of indirect greenhouse gas emissions from the production of consumed electricity and heat by the management company of IP/IT/SEZ/PSEDA in the reporting period, tons of CO₂-eq.; - the volume of indirect greenhouse gas emissions from the production of consumed electricity and heat by residents of IP/IT/SEZ/PSEDA in the reporting period, tons of CO₂-eq.; - implementation of measures aimed at reducing greenhouse gas emissions

Continuation of the table A.1

Non-Financial Reporting Disclosure Standard for Management Companies of Infrastructure Sites (IP, IT, SEZ, PSEDA)		
Field	Indicator	Calculation Method
Protecting and restoring terrestrial ecosystems	16 Environmental Costs	<ul style="list-style-type: none"> - the amount of environmental expenditures of the management company of IP/IT/SEZ/PSEDA for the conservation of biodiversity and the protection of natural areas in the reporting and previous reporting periods, thousand rubles; - Change in environmental expenses compared to the previous reporting period, RUB thousand, %; - share of environmental expenditures in total expenditures in the reporting period, %
Management systems	17 Ecological system Management	Availability of a valid GOST R ISO 14001 certificate or a functioning quality management system
	18 Energy Management System	Availability of a valid GOST R ISO 50001 certificate or the presence of a functioning quality management system
Compliance with environmental legislation Policy	19 Accidents and incidents causing environmental damage	<p>In the public space, a controversial environmental situation related to the company or its contractors has been recorded (including court cases and non-compliance with the instructions of supervisory authorities, significant fines, the fact of concealment of violations, etc.). The negative adjustment increases in situations where the company does not provide comments and up-to-date information on its website and in the media regarding the controversial environmental situation (insufficient information transparency);</p> <ul style="list-style-type: none"> - the company's non-compliance with the environmental legislation of the Russian Federation was revealed; - there are species from the IUCN Red List of species in the territory affected by the company's economic activities, the company directly affects biodiversity with its activities, but does not take any measures to conserve/protect these species

Continuation of the table A.1

Non-Financial Reporting Disclosure Standard for Management Companies of Infrastructure Sites (IP, IT, SEZ, PSEDA)		
Field	Indicator	Calculation Method
Social (S)		
Human Resources Management	20 Workforce breakdown by gender	Personnel of the management company of the IP/IT/SEZ/PSEDA by gender at the end of the reporting and previous reporting periods, people, %
	21 Composition of the workforce by age	Personnel of the management company of the IP/IT/SEZ/PSEDA by age at the end of the reporting and previous reporting periods, people, %
	22 Dynamics of real average monthly wages	- index of real accrued wages of employees of the management company of IP/IT/SEZ/PSEDA in the reporting and previous reporting periods, %; - dynamics of the real average monthly salary of employees of the management company of IP/IT/SEZ/PSEDA, p.p.
	23 Average Monthly Nominal Accrued Wages of MC Employees to Average Wages in the Constituent Entity of the Russian Federation	- average monthly nominal accrued wages of employees of the management company of the IP/IT/SEZ/PSEDA in the reporting and previous reporting periods, thousand rubles; - average monthly nominal accrued wages in the constituent entity of the Russian Federation in the reporting and previous reporting periods, thousand rubles; - the ratio of the average monthly nominal accrued wages of employees of the management company of the IP/IT/SEZ/PSEDA to the average salary in the constituent entity of the Russian Federation in the reporting and previous reporting periods, %.
	24 Wage fund	Ratio of labor costs (payroll, including social benefits and social package) of the management company of the IP/IT/SEZ/PSEDA in the reporting period to revenue in the reporting period, %
	25 Staff training	- the average number of hours of training per employee (excluding academic leave) of the management company of the IP/IT/SEZ/PSEDA in the current and previous reporting periods, hours; - direct and indirect training costs (including such expenses as coaches' fees, training facilities, training equipment, related travel expenses, etc.) per employee of the management company of the IP/IT/SEZ/PSEDA in the current and previous reporting periods, thousand rubles.
	26 Employee turnover rate	Ratio of the number of employees of the management company of the IP/IT/SEZ/PSEDA who left the company in the reporting period to the average number of employees at the end of the reporting period, multiplied by 100%, %

Continuation of the table A.1

Non-Financial Reporting Disclosure Standard for Management Companies of Infrastructure Sites (IP, IT, SEZ, PSEDA)		
Field	Indicator	Calculation Method
	27 Employment of people with disabilities and citizens with disabilities	Proportion of people with disabilities and citizens with disabilities in the total number of employees of the management company of the IP/IT/SEZ/PSEDA at the end of the reporting period, %
	28 Collective bargaining agreement	Ratio of the number of employees of the management company of the IP/IT/SEZ/PSEDA covered by the collective agreement to the total number of employees of the management company of the IP/IT/SEZ/PSEDA at the end of the reporting period, %
	29 Higher education	Share of employees of the management company of the IP/IT/SEZ/PSEDA with higher education (Bachelor's, Specialist's, Master's) in the total number of employees at the end of the reporting period, %
	30 Secondary vocational education	Share of employees of the management company of the IP/IT/SEZ/PSEDA with secondary vocational education in the total number of employees at the end of the reporting period, %
Gender equality	31 Women in leadership positions	Ratio of the number of women in managerial positions in the management company of the IP/IT/SEZ/PSEDA to the total number of managers at the end of the reporting period, %
	32 Women with preschool children	Ratio of the number of women with preschool children working in the management company of the IP/IT/SEZ/PSEDA to the total number of employees at the end of the reporting period, %
	33 Retraining and advanced training of women on parental leave	- the number of women in the management company of the IP/IT/SEZ/PSEDA who are on leave to care for a child under the age of three, at the end of the reporting period, people; - the number of women who have undergone retraining and advanced training in the management company of the IP/IT/SEZ/PSEDA, who are on leave to care for a child under the age of three, at the end of the reporting period, people
Worker health and safety	34 Occupational health and safety	Share of expenses of the management company of the IP/IT/SEZ/PSEDA on occupational health and safety and health insurance programs, on healthcare, activities financed directly by the company, and all expenses on maintaining working conditions at the workplace, issues related to occupational safety and health incurred in the current reporting period, in % of revenue in the reporting period, %, including: - use of electricity; - measures to prevent fires and explosions; - sanitary facilities, washing facilities, drinking water supplies and other household facilities related to occupational safety and health; - supervision of the health status of employees

Continuation of the table A.1

Non-Financial Reporting Disclosure Standard for Management Companies of Infrastructure Sites (IP, IT, SEZ, PSEDA)		
Field	Indicator	Calculation Method
	35 Work-related injuries	- the number of new injuries divided by the total number of hours worked by the employees of the management company of the IP/IT/SEZ/PSEDA at the end of the reporting period, units - the number of employees injured to the total number of employees, %
	36 Physical Education and Sport	Direct (provision of subscriptions to gyms) and indirect (costs of corporate sports uniforms and sports events) expenses for physical education and sports per employee of the management company of the IP/IT/SEZ/PSEDA in the reporting and previous reporting periods, thousand rubles
	37 Traffic Accidents	Number of road accidents on the territory of IP/IT/SEZ/PSEDA in the reporting and previous reporting periods, units
	38 Prevalence of tobacco use	Share of smoking employees in the total number of employees of the management company of the IP/IT/SEZ/PSEDA, %
	39 Provision of employees with sanitary and hygienic products	Share of employees of the management company of the IP/IT/SEZ/PSEDA using sanitation services organized in compliance with safety requirements, including handwashing devices with soap and water in the reporting and previous reporting periods, %
Quality of infrastructure development	40 Equipment for people with limited mobility	Availability of equipment for people with limited mobility on the territory of IP/IT/SEZ/PSEDA
	41 Area of green spaces	Share of green spaces in the total area of IP/IT/SEZ/PSEDA, %
	42 Number of ATMs	Number of ATMs on the territory of IP/IT/SEZ/PSEDA per m2 of office operated space, units/thousand m2
	43 Length of roads	The total length of roads on the territory of IP/IT/SEZ/PSEDA, km
	44 Exterior lighting of the territory	Number of external lighting fixtures on the territory of IP/IT/SEZ/PSEDA, free from construction, units/ha
	45 Recreation areas	- share of the total area of any recreation facilities (including green areas and plantings, sports grounds) of the total area of IP/IT/SEZ/PSEDA, %; - the number of benches per 100 created jobs on the territory of IP/IT/SEZ/PSEDA, units/100 workers. Places;

Continuation of the table A.1

Non-Financial Reporting Disclosure Standard for Management Companies of Infrastructure Sites (IP, IT, SEZ, PSEDA)		
Field	Indicator	Calculation Method
		- the number of bins per 100 created jobs on the territory of IP/IT/SEZ/PSEDA, units/100 workers Places
Management systems	46 Social Management System	Availability of a valid GOST R ISO 26000 certificate or a functioning quality management system
	47 Occupational health and safety management system and Health	Availability of a valid GOST R ISO 45000 certificate or the presence of a functioning quality management system
Compliance with legislation in the field of social policy	48 The presence of incidents and controversial situations that caused social damage	- a controversial situation related to the violation of workers' rights, discrimination or observance of human rights, which has a wide public resonance, has been recorded in the public space; - an accident or incident was recorded that caused loss of life and significant damage and caused a wide public outcry; - the company's non-compliance with the laws of the Russian Federation was revealed
Governance (G)		
Financial Results	49 Revenue	Revenue of the management company of IP/IT/SEZ/PSEDA in the current and previous reporting periods, thousand rubles
	50 Gross value added	Revenue of the management company of IP/IT/SEZ/PSEDA net of expenses on purchased materials, goods and services in the current and previous reporting periods, thousand rubles Revenue = Revenue (including VAT) + Operating Income + Non-Operating Income (excluding subsidies); Gross Value Added = income – the cost of purchased goods, works, services (accounts 20, 25, 26, excluding personnel costs (payroll and personal income tax))
	51 Net value added	Revenue of the management company of IP/IT/SEZ/PSEDA net of expenses on purchased materials, goods and services and depreciation of fixed assets in the current and previous reporting periods, thousand rubles Revenue = Revenue (including VAT) + operating income + non-operating income (excluding subsidies). Net Value Added = Gross Value Added (GVA) – Depreciation (accounts 20, 25, 26)

Continuation of the table A.1

Non-Financial Reporting Disclosure Standard for Management Companies of Infrastructure Sites (IP, IT, SEZ, PSEDA)		
Field	Indicator	Calculation Method
	52 Taxes and other contributions to the state	The total amount of taxes paid and payable by the management company of IP/IT/SEZ/PSEDA (including not only income taxes, but also other fees and taxes, such as property taxes or value added taxes) plus the corresponding fines paid, as well as all royalties, license fees and other deductions to the state in the current and previous reporting periods, thousand rubles.
Investing in sustainable development	53 Green Investments	<p>a) expenditures of the management company of IP/IT/SEZ/PSEDA on "green" investments - investments the main purpose of which is to prevent, reduce and eliminate pollution and other forms of environmental degradation in the current and previous reporting periods, thousand rubles, namely:</p> <ul style="list-style-type: none"> - general environmental management (including waste management, air and water pollution control, soil reclamation); - mitigation of climate change (capture, storage, disposal of greenhouse gases); - indirect contribution (energy storage); - transport (emission control, efficiency improvement); - Buildings (energy efficiency) <p>b) the share of expenditures on "green" investments in the total expenditures of the management company of IP/IT/SEZ/PSEDA in the current and previous reporting periods, %;</p> <p>c) changes in the expenses of the management company of IP/IT/SEZ/PSEDA for "green" investments compared to the previous reporting period, thousand rubles, %;</p> <p>d) expenses of the management company of IP/IT/SEZ/PSEDA for investments in projects for the production of energy obtained from renewable energy sources in the current and previous reporting periods, thousand rubles;</p> <p>e) the share of expenditures on investments in projects for the production of energy obtained from renewable energy sources in the total expenditures of the management company of IP/IT/SEZ/PSEDA in the current and previous reporting periods, %;</p> <p>f) changes in the costs of the management company of IP/IT/SEZ/PSEDA for investments in projects for the production of energy obtained from renewable energy sources compared to the previous reporting period, thousand rubles, %</p>

Continuation of the table A.1

Non-Financial Reporting Disclosure Standard for Management Companies of Infrastructure Sites (IP, IT, SEZ, PSEDA)		
Field	Indicator	Calculation Method
	54 Charity and other social projects	<ul style="list-style-type: none"> - expenses of the management company of IP/IT/SEZ/PSEDA for charitable/voluntary donations and investments in the wider community, where the target beneficiaries are external to the company in the current and previous reporting periods, thousand rubles; - share of expenditures on charity and other social projects in the total expenditures of the management company of IP/IT/SEZ/PSEDA in the current and previous reporting periods, %; - change in the expenses of the management company of IP/IT/SEZ/PSEDA for charity and other social projects compared to the previous reporting period, thousand rubles, %
Interaction with residents	55 Management company services	<ul style="list-style-type: none"> - the number of paid and free services provided to residents of IP/IT/SEZ/PSEDA, units; - ratio between the number of paid and free services (if any), %
	56 Resident Policy	Availability of a valid resident policy (a document containing requirements for the selection of potential investors, additional to the basic requirements of the law) at the management company of IP/IT/SEZ/PSEDA
	57 Residents' Costs R&D	<p>R&D expenses of residents of the management company of IP/IT/SEZ/PSEDA in the current and previous reporting periods, thousand rubles</p> <p>Residents' R&D expenditures include all expenses of residents of IP/IT/SEZ/PSEDA directly related to research and development activities, including:</p> <ul style="list-style-type: none"> - the cost of inventories and third-party services used in the performance of these works; - expenses for wages and other payments to employees directly involved in the performance of these works under an employment contract; - social contributions from the wages of employees directly involved in the performance of work under an employment contract; - the cost of special equipment and special tooling intended for use as objects of testing and research; - costs of maintenance and operation of research equipment, installations and structures, other fixed assets and other property; - general business expenses, if they are directly related to the performance of these works; - other expenses directly related to the performance of research, development and technological work, including testing costs <p>Sales costs cannot be included in R&D costs</p>

Continuation of the table A.1

Non-Financial Reporting Disclosure Standard for Management Companies of Infrastructure Sites (IP, IT, SEZ, PSEDA)		
Field	Indicator	Calculation Method
	58 Number of RIA residents	<p>Number of protected results of intellectual activity of residents of IP/IT/SEZ/PSEDA, units</p> <p>The total amount of RIA created and/or used by residents during the year includes all RIA recorded on the balance sheet of residents of IP/IT/SEZ/PSEDA or off-balance sheet accounts, including the results for which applications have been filed or rights have been registered with the Federal Service for Intellectual Property (Rospatent) or foreign offices, including:</p> <p>a) Know-how;</p> <p>b) copyrighted works, including:</p> <ul style="list-style-type: none"> - design documentation, information models, sketches, etc.; - database; - programs for electronic computers (computer programs); <p>c) objects protected by patent law:</p> <ul style="list-style-type: none"> - inventions; - utility models; - industrial designs; - selection achievements; <p>d) means of individualization that ensure the introduction of goods and/or services to the Russian and foreign markets, including:</p> <ul style="list-style-type: none"> - trademarks and service marks; - brand names; - geographical indications, appellations of origin
Contractors & Suppliers	59 Local Procurement	<ul style="list-style-type: none"> - the total amount of procurement expenses of the management company of IP/IT/SEZ/PSEDA (based on the actual expenses incurred) in the current and previous reporting periods, thousand rubles; - the total amount of expenses for purchases from local suppliers (from the same constituent entity of the Russian Federation as the management company) in the current and previous reporting periods, thousand rubles; - Share of procurement expenses from local suppliers in the total amount of procurement expenses in the current and previous reporting periods, %; - Change in expenses for purchases from local suppliers compared to the previous reporting period, thousand rubles, %

Continuation of the table A.1

Non-Financial Reporting Disclosure Standard for Management Companies of Infrastructure Sites (IP, IT, SEZ, PSEDA)		
Field	Indicator	Calculation Method
	60 Environmental Requirements	Availability of environmental requirements for suppliers/contractors (for example, compliance with the company's environmental policy and internal standards of the company) and a system for auditing contractors/suppliers for compliance with the company's requirements
Corporate Governance	61 Board Meetings and Attendance Rates	- number of meetings of the Board of Directors (collegial executive body of the Company) in the reporting period, units; - the number of members of the Board of Directors participating in each meeting of the Board of Directors in the reporting period divided by the total number of directors sitting on the Board of Directors multiplied by the number of meetings of the Board of Directors in the reporting period
	62 Women on the Board of Directors	Ratio of the number of women members of the Board of Directors to the total number of members of the Board of Directors (collegial executive body of the Company), persons, %
	63 Members of the Board of Directors by Age Group	Number of members of the Board of Directors (collegial executive body of the Company) divided by age groups (up to 30, 30-50, over 50), people, %
	64 Remuneration and compensation to members of the Board of Directors	Total annual compensation (including base salary and variable compensation) for each executive and non-executive members of the Board of Directors, RUB thousand
Anti-Corruption Practices	65 Anti-corruption training	- the number of employees of the management company of IP/IT/SEZ/PSEDA who were trained in anti-corruption in the reporting period, people; - Average number of hours of anti-corruption training per employee of the IP/IT/SEZ/PSEDA management company per year, hours per person.
	66 Fines in accordance with the regulations	Total value of corruption-related fines paid and payable imposed by regulatory authorities and courts on the management company of IP/IT/SEZ/PSEDA in the current and previous reporting periods, thousand rubles
	67 Anti-Bribery Management Systems	Availability of a valid ISO 37001 certificate or a functioning quality management system at the management company of IP/IT/SEZ/PSEDA

End of Table A.1

Non-Financial Reporting Disclosure Standard for Management Companies of Infrastructure Sites (IP, IT, SEZ, PSEDA)		
Field	Indicator	Calculation Method
Management systems	68 Event Sustainability Management System	Availability of a valid GOST R ISO 20121 certificate at the management company of IP/IT/SEZ/PSEDA
	69 Risk Management System	Availability of a valid certificate of GOST R ISO 31000 at the management company of IP/IT/SEZ/PSEDA
Compliance with Corporate Governance Legislation	70 Reputation of the management company	<ul style="list-style-type: none"> - the company's non-compliance with the laws of the Russian Federation, the company's constituent and internal documents were revealed; - there are signs of the company's participation in suspicious transactions, as well as other illegal activities carried out by the top management/owners of the company; - implementation of excessively risky investment and/or market policies, as well as other actions leading to the possibility of causing damage to clients, counterparties, and, consequently, the business reputation of the company; - public or judicial conflicts and disputes on corporate governance issues; - the company and/or its owners have claims from state authorities, participate in litigation with the imposition (potential possibility of imposing) penalties on him/them in the amount significant for the business

Annex B
(reference)

UN Sustainable Development Goals

Table B.1

Goal 1	No Poverty
Goal 2	Zero Hunger
Goal 3	Good Health and Well-Being
Goal 4	Quality Education
Goal 5	Gender Equality
Goal 6	Clean Water and Sanitation
Goal 7	Affordable and Clean Energy
Goal 8	Decent Work and Economic Growth
Goal 9	Industry, Innovation and Infrastructure
Goal 10	Reduced Inequalities
Goal 11	Sustainable Cities and Communities
Goal 12	Responsible Consumption and Production
Goal 13	Climate Action
Goal 14	Life Below Water
Goal 15	Life On Land
Goal 16	Peace, Justice and Strong Institutions
Goal 17	Partnerships For The Goals

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