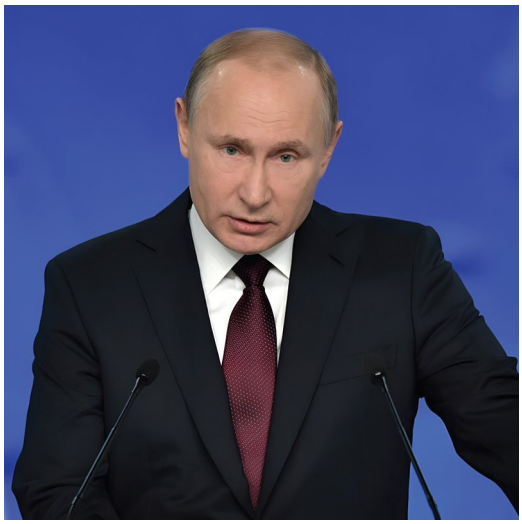
EPS

rating of
responsible
business

ENVIRONMENT PEOPLE STATE



Vladimir Putin

President of the Russian Federation

"It is important for businesses, for companies to demonstrate by deeds, by their specific decisions, responsibility for the country, the region and the city they are working in, and their concern for specialists on their teams, and to carry out social and environmental protection projects."

"I would like to emphasise that all the measures of state support for investment, and the creation and modernisation of industrial facilities, should lead to higher salaries and better working conditions, and social packages for employees."

Sustainable development is one of the crucial topics of our time. Responsible attitude to the environment and care for future generations are today both moral and economic principles.

With changing populations and accelerated economic development, not only satisfying basic needs, but also creating the conditions for a favorable future becomes a priority. That is the only way for a business to be considered as truly responsible.

The principles and approaches of doing business responsibly have found a wide resonance in Russian society, and companies have strived to comply with the global agenda. However, to build a sovereign economy, a concept is required that should take into account national interests, including preserving the people of Russia, protecting the environment, and strengthening traditional Russian spiritual and moral values. The President has repeatedly stated that it is the preservation and growth of the Russian people that is the highest national priority.

Moreover, to achieve the best results, the government should consolidate with business. A decent level of wages and confidence in the future are more important for any family than allowances and benefits.

Successful practices have already appeared in Russia. They not only help to preserve nature, but also boost the economy, increase the Russian population, improve the quality of people's lives, and preserve traditional values.

Many companies systematically "invest" in demography: take care of their employees and their families, implement environmental and "charity projects", build hospitals, kindergartens and roads. Society and the state should know about these companies, support them, identify and promote the best corporate practices of responsible business.

Sustainable Development Agenda Transformation

1987	The Report of the UN World Commission on Environment and Development "Our common future" for the first time defines the concept "sustainable development" as meeting the needs of the present without compromising the ability of future generations to meet their own needs.
2000	The UN adopts the Millennium Development Goals (effective for 15 years) aimed at combating poverty, hunger, epidemics and environmental problems.
2006	The UN announces 6 Principles for Responsible Investment, the first of which is the use of the ESG approach (environmental, social, governance aspects).
2015	The Millennium Goals are being replaced by the Sustainable Development Goals (SDGs), which are aimed primarily at improving the situation in the poorest countries. The SDGs promptly entered into the everyday life of a variety of players, from governments to non-governmental organizations.
2018	The ESG boom is starting in the world: The SDGs fade into the background, the requirements of ESG ratings, which are based on the largest financial institutions and investment funds, come to the forefront. Meanwhile, Environmental Aspects (E) are reduced to carbon regulation, which effectively sets a "ceiling" for industrial growth in developing countries. In Corporate governance (G), considerable emphasis is placed on allocation of quotas for various minority groups, which contradicts the traditional values of Russian society.

ESG Disadvantages

ENVIRONMENT

- New international tax on resource-rich countries
- The impetus for the radical protectionism — instead of deepening cooperation as a guarantee for peace
- A deliberately superficial approach instead of addressing the real causes that threaten the planet (overconsumption)

Under the guise of a global struggle for the environment western countries maintain their own hegemony

SOCIAL

- Blurring of the national identity
- Lack of focus on the problem of preserving the indigenous population
- Imposing Western Values (LGBTQ+)

"Science proves kids are bad for Earth. Morality suggests we stop having them" (NBC News)

GOVERNANCE

- Lack of synchronization between the goals of business and the state
- Lack of performance and exposure measurement of companies;
- Focus on the management process

"The proliferation of ESG throughout America is a direct threat to the American economy" (Joint Statement by Governors of 18 US States)

Sustainable Development Sovereign Agenda

2018	A Decree of the President of the Russian Federation is adopted, which defined national development goals, including sustainable population growth and faster economic development at rates above the world average.
2022	SPIEF 2022 hosts a panel discussion on best practices for private business participation in achieving national development goals. An idea about the need to form a rating of responsible business is put forward, taking into account strategic interests and national priorities.
2023	EPS-rating is launched ("Environment" — "People" — "State"). Initially, the rating included 40,000 companies from the Central Federal District of Russia, then - 100,000 from all over the country. The official presentation of the rating took place at SPIEF-2023. The first results of the work were summarized — within the framework of the VIII International Forum of the Financial University under the Government of the Russian Federation, the awarding of the leaders of the EPS-rating took place.
2024	EPS-rating became the fundamental basis for national standard "Index business reputation of enterprises (EPS-rating)" (GOST R 71198-2023). The number of participants in the rating has grown to 7 million of enterprises of various levels: from individual entrepreneurs to the country's largest strategic enterprises. The President of the Russian Federation has set a task of linking all measures of government support for enterprises with the level of their corporate social responsibility.

EPS-rating: taking the best and fixing ESG errors

ESG

ENVIRONMENT

New international tax on resource-rich countries

SOCIAL

Blurring of the national identity

GOVERNANCE

Lack of business performance evaluation

Methodologies vary and non-transparent, low coverage by number of companies

EPS

ENVIRONMENT

Environmental care

PEOPLE

Traditional values and focus on saving people

STATE

Assessing the contribution to the achievement of national goals

Reliability and accuracy of the initial data, the transparency of calculations, and the maximum coverage

EPS About those who look to the future

The rating addresses not only the global but also, national priorities and values

- business participates in achieving national goals
- preservation of indigenous population

"WHO" is more important than "WHAT"

- results and reputation of business are more important than declarations
- project-subject approach to rating the companies

Responsible business support

- the state knows with whom it works
- selective support for companies

EPS-rating: national concept of sustainable development

The mission is to combine the efforts of the state and business to achieve national development goals and to form new corporate culture practices through public assessment.

The goal is to measure not only business outcomes but also socially beneficial ones. There is a clear emphasis on the social responsibility of business.

Conducting an objective and impartial assessment of entrepreneurs and companies for their compliance with the principles of doing business responsibly in the Russian Federation*:

- sustainable and long-term development of business and increasing its contribution to the development of the country as a whole;
- care for employees and their families;
- support for social programs;
- implementation of projects related to environmental protection.

The absence of public non-financial statements is not an obstacle to participate in the EPS-rating, since it is not the form of data presentation that is important, but the specific contribution to sustainable development with the possibility to verify and confirm it by documents.

*Determined by the President of the Russian Federation during the plenary session of the Congress of the Russian Union of Industrialists and Entrepreneurs on March 16, 2023 and during a meeting with members of the All-Russia Public Organization Business Russia on May 26, 2023.

Principles

Accessibility

participation in the EPS-rating is free

Coverage

all subjects of entrepreneurial activities

Reliability

data is mandatory verified

Relevance

rapid data update

Transparency

the full methodology for calculating the indicators is available on the website ekg-rating.ru

EPS-rating Lines

EPS-rating — is a comprehensive assessment of the "health" of a business, aimed at determining the level of trustworthiness, social and environmental responsibility. The assessment is conducted in three lines.

ENVIRONMENT

The degree of impact on the environment, the use of best available technologies and the implementation of environmental projects.

PEOPLE

Level of remuneration, corporate social and demographic programs, charitable projects.

STATE

Financial sustainability, tax history and credit-worthiness, social investment in the regions of presence, interaction with business associations.

The list of indicators for each line is determined based on the guidelines of the President of the Russian Federation, legislative requirements and the possibility to verify data.

The assessment is based on points and is conducted in two stages: scoring ("big data") and questionnaire survey (expert review).

Assessment Phases

All legal entities and individual entrepreneurs registered within the territory of the Russian Federation who have passed pre-qualification — initial selection* are allowed to participate in the assessment.

During pre-qualification, all entities are checked for the absence of facts that indicate the incapacity or imminent termination of the subjects of entrepreneurial activities.

Stage I

The first stage includes scoring, that represents a comprehensive analysis of subjects of entrepreneurial activities based on registry data as well as on information from financial statements. Only verified data from government agencies is used without additional requests.

The maximum number of points that rating participants can receive at this stage is 100.

** Pre-qualification and further assessment are not carried out in relation to financial organizations related to section K of OKVED 2 OK 029 (with the exception of 64.2). Such organizations require different assessment approaches that take into consideration the specific features of their activities.*

Stage II

The second stage is a voluntary (declaratory procedure) questionnaire survey of subjects of entrepreneurial activities that have passed the scoring stage.

The essential point of the questionnaire survey stage is to conduct the most complete evaluation of social, environmental and charitable projects, programs and initiatives implemented by responsible businesses, in order to take them into account in the final EPS-rating.

The maximum number of points that rating participants can receive at this stage is 50.

The participants of the EPS-rating consisting of members of leading business associations of entrepreneurs and who have passed the scoring stage can get additional points: 5 points for membership and up to 5 points for achieving high performance (nominations, prizes in awards and competitions of the Russian Union of Industrialists and Entrepreneurs, All-Russia Public Organization Business Russia, All-Russian Non-Governmental Organization for Small and Medium Business "OPORA RUSSIA", Chamber of Commerce and Industry of the Russian Federation).

A system for the business "health" assessment

ENVIRONMENT	25	Environmental friendliness	15
		Best Available Technologies	5
		Environmental policy and projects	5
PEOPLE*	65	Rate of remuneration	35
		Social package	25
		Charitable projects	5
STATE*	60	Financial sustainability	15
		Tax history and trustworthiness	35
		Social investments in the regions of presence	10
Participation in busines associations	10		
Total points:	160		

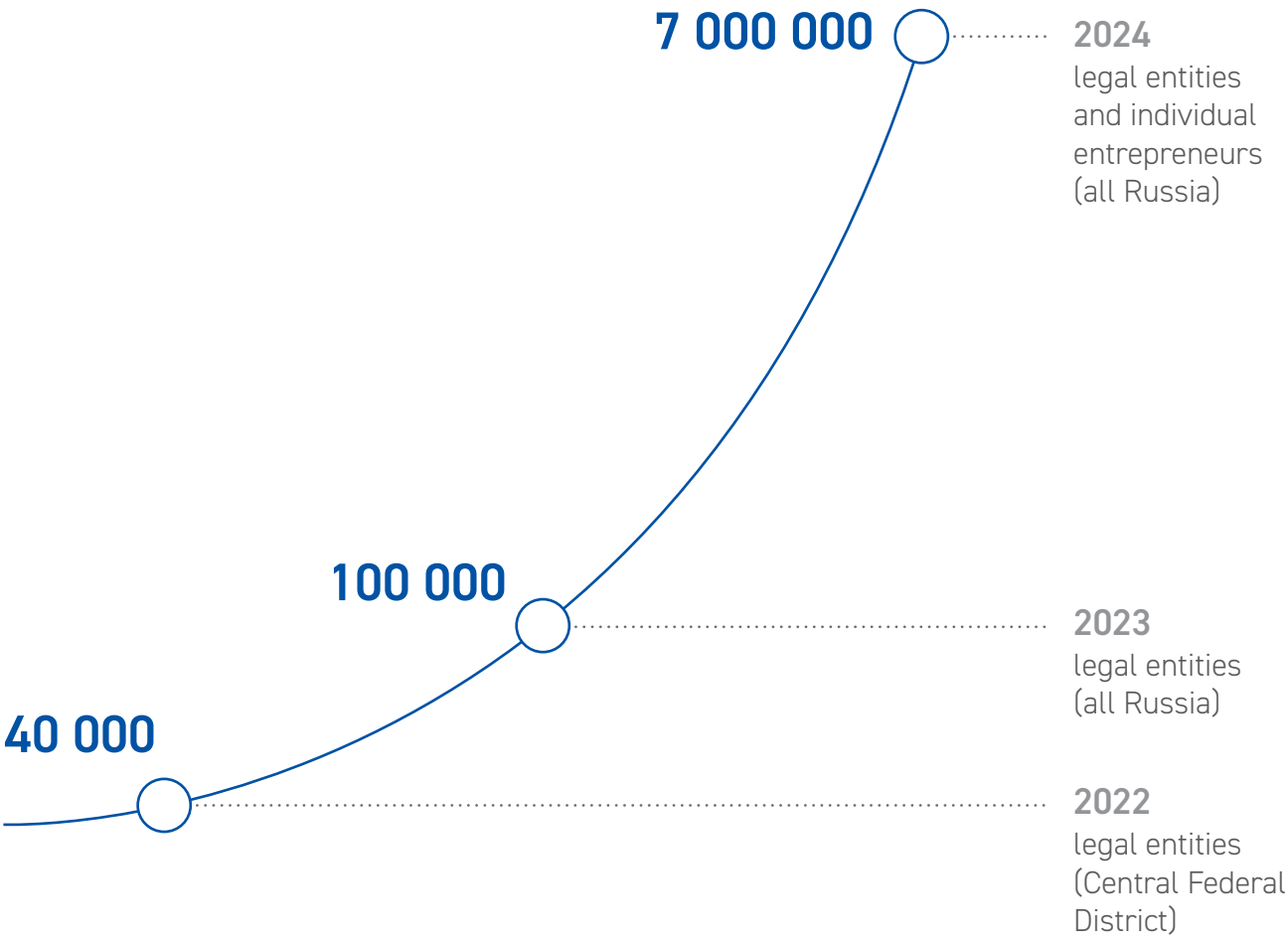
● scoring based on public data

○ questionnaire-based assessment

* *Distribution of points for rating participants operating without hiring employees: social package – 0, charitable projects – 20, social investments in regions of presence – 20.*

TOTAL POINTS	ASSESSMENT	LEVEL
101-160	AAA	Leader
91-100	AA	Advanced
81-90	A	
71-80	BBB	Average
61-70	BB	
51-60	B	
41-50	CCC	Basic
31-40	CC	
up to 30	C	

EPS-rating Development: from the pilot project to the national standard



Today, EPS-rating is unique in terms of the number of participants.

FEDERAL AGENCY ON
TECHNICAL REGULATION AND METROLOGY

NATIONAL STANDARD
OF THE RUSSIAN
FEDERATION

GOST R
71198—
2023

INDEX BUSINESS REPUTATION OF ENTERPRISES (EPS-RATING)

Method of assessment and procedure for formation the EPS-rating of responsible business

*ИНДЕКС ДЕЛОВОЙ РЕПУТАЦИИ
СУБЪЕКТОВ ПРЕДПРИНИМАТЕЛЬСКОЙ
ДЕЯТЕЛЬНОСТИ (ЭКГ-РЕЙТИНГ)*

*Методика оценки и порядок формирования ЭКГ-рейтинга
ответственного бизнеса*

Official Edition

**Moscow
Russian Institute for Standardization
2024**

Foreword

1. DEVELOPED by the Office of the Plenipotentiary Representative of the President of the Russian Federation in the Central Federal District, Federal Tax Service, Federal State Educational Budgetary Institution of Higher Education "Financial University under the Government of the Russian Federation", Association of Interregional Socio-Economic Cooperation "Central Federal District", Mendeleev Demographic Policy Institute.

2. INTRODUCED by the Technical committee for standardization, TC 115, "Sustainability".

3. APPROVED AND ENACTED by the Order of the Federal Agency for Technical Regulation and Metrology dated December 29, 2023, No. 1765-st.

4. NEWLY ENACTED.

Application rules for the present standard are prescribed by the article 26 of the Federal Law dated June 29, 2015 № 162-FZ "About standartization in the Russian Federation". Information about revisions hereof is published in the annual (as of January 1 of the current year) reference index "National Standards", and official text of alterations and amendments is published in the monthly reference index "National Standards". If the present standard is revised (replaced) or cancelled, the corresponding notification will be published in the nearest edition of the reference index "National Standards". Corresponding information, notifications, and texts are also published in the public system – on the official web-site of the Federal Agency on Technical Regulation and Metrology in the Internet network (www.rst.gov.ru).

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Content

Introduction ... IV
1 Scope ... 1
2 Terms and Definitions ... 1
3 Abbreviations ... 2
4 General ... 3
5 Rating procedure ... 3
6 Prequalification ... 5
6.1 Legal entities ... 5
6.2 Individual entrepreneurs ... 6
7 Scoring ... 7
7.1 Legal entities ... 7
7.2 Individual entrepreneurs ... 18
8 Questionnaire ... 23
8.1 Legal entities operating with hired employees ... 23
8.2 Individual entrepreneurs operating with hired employees ... 31
8.3 Enterprises operating with no hired employees ... 39
9 Interaction with leading business associations ... 42
9.1 Indicator of membership in leading business associations ... 43
9.2 High-performance indicator ... 43
9.3 Calculation of overall additional score ... 43
10 Rating of a group of companies ... 44
Bibliography ... 45

Introduction

The concept of transition to sustainable development implies solution of a number of tasks in the economic, social and environmental spheres. Taking into account close interrelation between public and private interests, achievement of the sustainability targets is impossible without participation of enterprises.

The term "responsible business" is used for designation of enterprises in the Russian Federation that focus not only on their commercial interests, but also on environmental conservation, use of the best available technologies, establishment of additional social guarantees for employees and their families, implementation of environmental, social, educational, charitable and other projects related to improvement of living standards and comfort of the population.

At the time of preparation of this standard, there was no methodology to assess responsible business, that would account for both economic performances, financial stability and no violations in business activities, as well as impact of business on the environment, social accountability level to employees and their families, fulfillment of obligations to customers and partners, participation in charity, support of local communities in the regions of operation.

This standard specifies assessment of enterprises in three activities:

- Environment – degree of environmental impact, use of the best available technologies and implementation of environmental projects;
- People – level of wages, corporate social and demographic programs, charitable projects;
- State – tax history and trustworthiness, social investment in the regions of operation, financial stability.

Based on integrated assessment, participants are assigned an EPS-rating (environment, people, state). The results of the rating are available to the public on the website ekg-rating.ru in the information and telecommunication network of Internet.

N A T I O N A L S T A N D A R D O F T H E R U S S I A N F E D E R A T I O N

INDEX BUSINESS REPUTATION OF ENTERPRISES (EPS-RATING)

Method of assessment and procedure for formation the EPS-rating of responsible business

Индекс деловой репутации субъектов предпринимательской деятельности (ЭКГ-РЕЙТИНГ).
Методика оценки и порядок формирования ЭКГ-рейтинга ответственного бизнеса

Valid from 2024—02—01

1 Scope

1.1 This standard specifies the technique for assessing enterprises aimed at determining their level of trustworthiness, sustainability, as well as the rating procedure of business reputation index (EPS-rating) based on the assessment.

1.2 The provisions hereof are to be applied by

- the state to improve the strength of economic policy, to plan control measures and provide measures of State support, taking into account monitoring of the rating participants' contribution to the achievement of national objectives;
- organizations to receive feedback from the state, to understand the level of responsibility of partners and for risk consideration purposes;
- financial sector and investors to select attractive investment projects and to consider risks associated with their implementation;
- citizens to choose an employer.

1.3 This standard applies to enterprises of all natures of business in accordance with OKVED (Russian Industry Classification System) 2 OK 029, unless otherwise provided hereunder.

2 Terms and Definitions

For the purposes of this document the following terms apply with the following definitions.

2.1 **enterprise (субъект предпринимательской деятельности)**: A commercial organization or an individual entrepreneur.

2.2 **Index business reputation of enterprises (EPS-rating) (индекс деловой репутации (ЭКГ-рейтинг))**: A comprehensive result of the enterprise assessment expressed in scoring points and published on the website ekg-rating.ru.

2.3 **enterprise assessment (оценка субъекта предпринимательской деятельности (оценка))**: The process of numerically determining the level of trustworthiness, sustainability of an enterprise.

2.4 **scoring (скоринг)**: Analysis of financial and business operations of an enterprise.

Note – Scoring is one of the two steps of assessment.

2.5 **rating participant (участник рейтинга)**: An enterprise subject to assessment.

2.6

best available technology (наилучшая доступная технология): A technology of products (goods) manufacturing, works performance, services rendering, assessed based on state-of-the-art achievements of science and technology and the best combination of criteria for achieving environmental objectives, subject to technical feasibility of its application.
[[1], Article 1]

N o t e – Rosstandart (Federal Agency on Technical Regulating and Metrology) approves and publishes on its official website information and technical reference books on the best available technologies on the basis of [2].

When assigning scoring points, only the best available technology that is included in the relevant information and technical reference book is taken into account.

2.7 **charitable projects aimed at strengthening family values, traditions, and society, as well as national safety (благотворительные проекты, направленные на укрепление семейных ценностей, традиций, общества и безопасности страны)**: Projects related to creation of art materials, public events, volunteer activities, social case work for certain categories of citizens, support for religious organizations, strengthening national safety of the Russian Federation, including by means of support of participants of the special military operation and their families, etc.

N o t e s –

1. Art materials generally include movies, public service announcements, and others.

2. Public events usually include festivals, contests, and concerts.

3. Specific categories of citizens usually include large families, veterans, disabled people, and senior citizens.

2.8 **social investments (социальные инвестиции)**: Investments in the social sphere of regions of operations aimed at improving the level and quality of life of people, including creation and development of social and public infrastructure, as well as participation in the creation and support of non-profit organizations providing public services.

3 Abbreviations

For the purposes of this document the following abbreviations apply.

VMI	ДМС	Voluntary medical insurance
USRIE	ЕГРИП	Uniform State Register of Individual Entrepreneurs
USRLE	ЕГРЮЛ	Uniform State Register of Legal Entities
IE	ИП	Individual entrepreneur
CESE	КЗП	Coefficient of average salary per employee
MET	НДПИ	Mineral Extraction Tax
BET	НДТ	Best available technologies
EG	ЭГ	Expert group
FAS of Russia	ФАС России	Federal Antimonopoly Service
FTS of Russia	ФНС России	Federal Tax Service
FBS of Russia	ФССП России	Federal Bailiff Service
EPS	ЭКГ	Environment, People, State

4 General

4.1 Before the assessment, prequalification shall be carried out, which is an initial selection of enterprises registered in the territory of the Russian Federation, to be allowed for further assessment.

4.2 Financial organizations of the section K of OKVED 2 OK 029[1)] (except for 64.2) shall not be prequalified and assessed. Such organizations require other approaches to assessment tailored to peculiarity of their activities, and are not covered by this standard.

4.3 The assessment shall be conducted in two steps: scoring and questionnaire.

4.4 The assessment shall be carried out for all enterprises that have been pre-qualified in accordance with the Section 6.

4.5 The assessment shall be based both on data provided by the Federal Tax Service of Russia, the Federal Antimonopoly Service, the Federal Financial Monitoring Service (Rosfinmonitoring), the Federal Treasury, the Federal Bailiff Service and the Ministry of Justice of the Russian Federation, and on the information provided by the rating participant.

4.6 The maximum score of a rating participant based on the results of all steps is 160 points. Score distribution by activities for the rating participants is given in Table 1.

Table 1 – Score distribution by activities for rating participants

No	Activity	Score of rating participants operating with hired employees	Score of rating participants operating with no hired employees
1	**Environment**	**25**	**25**
1.1	Environmental friendliness	15	15
1.2	Best available technologies	5	5
1.3	Environmental policy and projects	5	5
2	**People**	**65**	**55**
2.1	Rate of remuneration	35	35
2.2	Social package	25	–
2.3	Charity projects	5	20
3	**State**	**70**	**80**
3.1	Financial stability	15	15
3.2	Tax history and trustworthiness	45	45
3.3	Social investments in regions of operations	10	20

5 Rating procedure

5.1 During prequalification it shall be checked that there are no facts in business that would indicate enterprise's incapability or imminent cessation of business.

5.2 After that, the assessment shall be carried out, the first step of which is scoring.

The maximum score to be received by rating participants based on the scoring results shall be 100 points.

[1)] OK 029 All-Russian Classifier of Economic Activities (OKVED 2).

5.3 The second step of the assessment is a voluntary (declaratory in nature) questionnaire of rating participants on their sustainability.

To do this, rating participants shall fill out a questionnaire posted on the website ekg-rating.ru in the information and telecommunication network Internet. The submitted data undergo mandatory verification procedure and are then accounted as additional scoring points during assessment of rating participants.

The maximum scores of a rating participant based on the results of the questionnaire is 50 points.

5.4 Rating participants that are members of leading business associations and passed the scoring step have a right to receive additional scoring points based on the results of assessment of interaction with leading business associations on the basis of information provided by leading business associations and/or within the framework of the questionnaire.

Note – Leading business associations are the Russian Union of Industrialists and Entrepreneurs, the All Russia Public Organization Business Russia, All-Russian Non-Governmental Organization of Small and Medium Businesses OPORA RUSSIA, and the Chamber of Commerce and Industry of the Russian Federation.

The maximum additional score to be received by a rating participant based on information on interaction with leading business associations is 10 points.

5.5 The EPS-rating is calculated as the sum of the overall scoring points of the scoring and questionnaire steps, as well as the overall additional scoring points based on the results of the assessment of interaction with leading business associations using the following formula

$$\text{EPS rating} = \begin{array}{c}\text{Total score of the scoring step + Total score of the questionnaire +}\\ \text{+ Total additional score based on the results of}\\ \text{assessment of interaction with leading business associations}\end{array} \quad (1)$$

5.6 Based on the resulting EPS-rating, an enterprise is assigned the appropriate level, basing on the Table 2.

Table 2 – EPS-rating

EPS-rating	Level
From 101	Leader (AAA)
91 to 100	Advanced (AA)
81 to 90	Advanced (A)
71 to 80	Average (BBB)
61 to 70	Average (BB)
51 to 60	Average (B)
41 to 50	Basic (CCC)
31 to 40	Basic (CC)
Up to 30	Basic (C)

5.7 EPS-rating for a particular enterprise may be confirmed by the statement from the website ekg-rating.ru

6 Prequalification

6.1 Legal entities

6.1.1 Prequalification of legal entities suggests that the legal entity simultaneously meets the following criteria:

a) The legal entity is not undergoing liquidation.

Legal entities that undergo liquidation process as of the date of the assessment are not admitted to scoring.

The information shall be taken from the open-source data of the Federal Tax Service of Russia;

b) The legal entity is not under bankruptcy proceedings in accordance with the Articles 93, 124 of the Federal Law [3].

The legal entity is not admitted to scoring, if, as of the date of the assessment, it undergoes a receivership proceeding or a bankruptcy proceeding.

The information shall be taken from the open-source data of the Federal Tax Service of Russia;

c) No decision on forthcoming removal from the Uniform State Register of Legal Entities has been taken in respect of the legal entity.

Legal entities, which, as of the date of the assessment, are assigned one of the following statuses, shall not be admitted to the scoring:

- removed from the Uniform State Register of Legal Entities in accordance with Article 21.1, item 2 of the Federal Law [4];
- a decision on impending removal from the Uniform State Register of Legal Entities is made caused by inactive legal entity;
- a decision on impending removal of the legal entity from the Uniform State Register of Legal Entities is made (data on unreliability in the Uniform State Register of Legal Entities);
- registration is recognized as invalid by a court decision.

The information shall be taken from the open-source data of the Federal Tax Service of Russia;

d) The founder and/or manager of the legal entity is not a disqualified person.

Legal entities in respect of which the fact of disqualification of the founder and/or manager has been established are not admitted to scoring.

The information shall be taken from the open-source data of the Federal Tax Service of Russia;

e) The legal entity is not on the list of organizations and private persons in respect of which there is information about their involvement in extremist activity or terrorism in accordance with Article 6 of the Federal Law [5].

Legal entities from the list of organizations in respect of which there is information about their involvement in extremist activity or terrorism are not allowed to scoring.

The information shall be taken from the open-source data of the Federal Financial Monitoring Service (Rosfinmonitoring);

f) There is no decision of the interdepartmental coordinating body dealing with combating the financing of terrorism, on the application of measures on freezing of funds (cash trap) or other property in accordance with Article 7.4 of the Federal Law [5].

Legal entities are not admitted to scoring in respect of which the interdepartmental coordinating body dealing with combating the financing of terrorism has made a decision on the application of measures on freezing of funds (cash trap) or other property.

The information was taken from the open-source data of the Federal Financial Monitoring Service (Rosfinmonitoring);

g) There is no information about the legal entity being under control of a legal entity or a private person included in the list of legal entities or private persons in respect of which there is information about their involvement in extremist activity or terrorism, or in respect of which a decision has been made to apply measures on freezing of funds (cash trap) or other property.

Legal entities controlled by entities or persons included in the list of organizations and private persons in respect of which there is information about their involvement in extremist activity or terrorism, or in respect of which a decision has been made to apply measures on freezing of funds (cash trap) or other property, are not admitted to scoring.

The information shall be taken from the open-source data of the Federal Financial Monitoring Service (Rosfinmonitoring);

h) The legal entity is not on the list of organizations and private persons recognized as foreign agents.

Legal entities included in the list of organizations and private persons recognized as foreign agents are not allowed for scoring.

The information shall be taken from the open-source data of the Ministry of Justice of Russia.

6.1.2 If, based on the results of prequalification, the legal entity does not meet at least one of the abovementioned criteria, no assessment shall be carried out in respect of it.

6.2 Individual entrepreneurs

6.2.1 Prequalification of an individual entrepreneur assumes that an individual entrepreneur simultaneously meets the following criteria:

a) No decision on forthcoming removal from the Uniform State Register of Individual Entrepreneurs has been taken in respect of the individual entrepreneur.

Individual entrepreneurs, who, as of the date of the assessment, are assigned one of the following statuses, shall not be admitted to scoring:

- a decision on impending removal of inactive individual entrepreneur from the Uniform State Register of Individual Entrepreneurs is made;
- the state registration of an individual as an individual entrepreneur has been recognized invalid in accordance with Article 22.1, item 4 of the Federal Law [4];
- a decision on impending removal of the individual entrepreneur from the Uniform State Register of Individual Entrepreneurs is made in accordance with Article 22.1, item 2 б) of the Federal Law [4]).

The information shall be taken from the data of the Federal Tax Service of Russia;

b) The individual entrepreneur is not included in the register of disqualified persons.

Private persons who are on the register of disqualified persons, as of the date of the assessment, are not allowed for scoring.

The information shall be taken from the data of the Federal Tax Service of Russia;

c) A private person is not a person specified in Article 23, item 1, paragraphs 2-5 ф) of the Federal Law [Article 23 of the Federal Law].

Private persons specified in Article 23, item 1, paragraphs 2-5 ф) of the Federal Law [4] are not allowed for scoring.

The information shall be taken from the data of the Federal Tax Service of Russia;

d) A private person is not on the list of private persons in respect of whom there is information about their involvement in extremist activity or terrorism in accordance with Article 6 of the Federal Law [5].

Private persons from the list of private persons in respect of whom there is information about their involvement in extremist activity or terrorism are not allowed to be scoring.

The information shall be taken from the data of the Federal Financial Monitoring Service (Rosfinmonitoring);

e) There is no decision of the interdepartmental coordinating body dealing with combating the financing of terrorism, on the application of measures on freezing of funds (cash trap) or other property in accordance with Article 7.4 of the Federal Law [5].

Private persons in respect of which the interdepartmental coordinating body dealing with combating the financing of terrorism has made a decision on the application of measures on freezing of funds (cash trap) or other property are not admitted to scoring.

The information shall be taken from the data of the Federal Financial Monitoring Service (Rosfinmonitoring);

f) A private person is not on the list of organizations and private persons recognized as foreign agents.

Private persons included in the list of organizations and private persons recognized as foreign agents are not allowed for scoring.

The information shall be taken from the data of the Ministry of Justice of Russia.

6.2.2 If, based on the results of prequalification, the individual entrepreneur does not meet at least one of the above criteria, he/she shall not be assessed.

7 Scoring

7.1 Legal entities

At this step, financial and economic activity of a legal entity shall be analyzed in the following activities: environment, people and state. The maximum score to be obtained in each of the activity is the 15, 35 and 50 points, respectively (100 points total).

7.1.1 Environment

Within this activity, it is necessary to assess the indicator characterizing the degree of impact of the company's activities on the environment. This indicator accounts for how environmentally friendly the company's activities are and how diligently it is about observance of environmental regulations. The maximum score is 15 points.

7.1.1.1 Environmental performance indicator (degree of environmental impact)

The indicator means the maximum amount of environmental payments for one of the last three calendar years (including the current calendar year).

For scoring purposes, environmental payments shall be regarded as

- payment for negative environmental impact;
- fine for violation of environmental legislation;
- charged amount for environmental damage.

Scoring of the indicator:

a) there are no environmental payments or their average annual amount is 1,000 rubles and less – 100 points;

b) if there are environmental payments, the average annual amount of which is more than 1000 rubles, the score is calculated based on the ratio of the amount of environmental payments to the amount of revenue for the relevant year (the maximum value for the last three calendar years is taken into account):

- less than 0.00001% – 90 points;
- 0.00001% to 0.0001%, inclusive – 80 points;
- more than 0.0001% to 0.001%, inclusive – 70 points;

- more than 0.001% to 0.01%, inclusive – 60 points;
- more than 0.01% to 0.1%, inclusive – 50 points;
- more than 0.1% to 1%, inclusive – 40 points;
- more than 1% to 10%, inclusive – 30 points;
- more than 10% – 0 points.

7.1.1.2 Calculation of the total score for the "Environment" activity

The total score of the "Environment" activity shall be calculated based on the points scored on the "Environment pollution score" indicator (see 7.1.1.1) and the coefficient determining the degree of influence of the indicator on the company's overall score at the scoring step, according to the following formula

$$\text{Total score of the "Environment"} = \frac{\text{Score by indicator}}{100} \cdot 15 \text{ points} \qquad (2)$$

7.1.2 People

Within this activity, it is necessary to assess the indicator characterizing the remuneration rate of the company's employees. The maximum score is 35 points.

7.1.2.1 Indicator of remuneration rate

The indicator shall be understood as the CESE (Coefficient of average salary per employee) determined based on the tax reporting data for the year preceding the year of the assessment.

The resulting CESE shall be compared to the amount of two nominal gross average monthly wages of employees for a full range of organizations in the industry, as a whole, with a breakdown by each territorial entity of the Russian Federation (according to Rosstat (Federal State Statistics Service) data for the year preceding the year of the assessment).

Scoring of the indicator:

- if CESE is greater than or equal to the sum of two average wages in the territorial entity of the Russian Federation – 100 points;
- if CESE is less than the sum of two average wages in the territorial entity of the Russian Federation, but not more than by 5% – 95 points;
- if CESE is less than the sum of two average wages in a territorial entity of the Russian Federation, but not more than by 10% – 90 points;
- if the CESE is less than the sum of two average wages in the territorial entity of the Russian Federation, but not more than by 15% – 85 points;
- if the CESE is less than the sum of two average wages in the territorial entity of the Russian Federation, but not more than by 20% – 80 points;
- if the CESE is less than the sum of two average wages in the territorial entity of the Russian Federation, but not more than by 25% – 75 points;
- if CESE is less than the sum of two average salaries in the territorial entity of the Russian Federation, but not more than by 30% – 70 points;
- if the CESE is less than the sum of two average wages in the territorial entity of the Russian Federation, but not more than by 35% – 65 points;
- if the CESE is less than the sum of two average wages in the territorial entity of the Russian Federation, but not more than by 40% – 60 points;

- if the CESE is less than the sum of two average wages in a territorial entity of the Russian Federation, but not more than by 45% – 55 points;

- if the CESE is less than the sum of two average wages in the territorial entity of the Russian Federation, but not more than by 50% – 50 points;

- if the CESE is less than the average wage in the territorial entity of the Russian Federation, but not more than by 5% – 45 points;

- if the CESE is less than the average wage in the territorial entity of the Russian Federation, but not more than by 10% – 40 points;

- if the CESE is less than the average wage in the territorial entity of the Russian Federation, but not more than by 15% – 35 points;

- if the CESE is less than the average wage in the territorial entity of the Russian Federation, but not more than by 20% – 30 points;

- if the CESE is less than the average wage in the territorial entity of the Russian Federation, but not more than by 25% – 25 points;

- if the CESE is less than the average wage in the territorial entity of the Russian Federation, but not more than by 30% – 20 points;

- if CESE is less than the average wage in the territorial entity of the Russian Federation, but not more than by 35% – 15 points;

- if the CESE is less than the average wage in the territorial entity of the Russian Federation, but not more than by 40% – 10 points;

- if the CESE is less than the average wage in the territorial entity of the Russian Federation, but not more than by 45% – 5 points;

- if CESE is less than the average salary in the territorial entity of the Russian Federation by more than 50% – 0 points.

For companies classified as major taxpayers in accordance with [6] and having separate subdivisions in several territorial entities of the Russian Federation, the obtained CESE is compared with the sum of two nominal gross average monthly wages of employees for a full range of organizations in the industry of the Russian Federation, as a whole (according to Rosstat data for the year preceding the year of the assessment).

Scoring of companies classified as major taxpayers and having separate subdivisions:

- if CESE is greater than or equal to the sum of two average wage in the Russian Federation – 100 points;

- if CESE is less than the sum of two average wages in the Russian Federation, but not more than by 5% – 95 points;

- if CESE is less than the sum of two average wages in the Russian Federation, but not more than by 10% – 90 points;

- if the CESE is less than the sum of two average wages in the Russian Federation, but not more than by 15% – 85 points;

- if the CESE is less than the sum of two average wages in the Russian Federation, but not more than by 20% – 80 points;

- if the CESE is less than the sum of two average wages in the Russian Federation, but not more than by 25% – 75 points;

- if the CESE is less than the sum of two average wages in the Russian Federation, but not more than by 30% – 70 points;

- if the CESE is less than the sum of two average wages in the Russian Federation, but not more than 35% – 65 points;

- if the CESE is less than the sum of two average wages in the Russian Federation, but not more than by 40% – 60 points;

- if the CESE is less than the sum of two average wages in the Russian Federation, but not more than 45% – 55 points;

- if the CESE is less than the sum of two average wages in the Russian Federation, but not more than 50% – 50 points;

- if the CESE is less than the average wage in the Russian Federation, but not more than by 5% – 45 points;

- if the CESE is less than the average wage in the Russian Federation, but by no more than 10% – 40 points;

- if CESE is less than the average wage in the Russian Federation, but by no more than 15% – 35 points;

- if the CESE is less than the average wage in the Russian Federation, but by no more than 20% – 30 points;

- if CESE is less than the average wage in the Russian Federation, but by no more than 25% – 25 points;

- if the CESE is less than the average wage in the Russian Federation, but not by more than 30% – 20 points;

- if the CESE is less than the average wage in the Russian Federation, but by no more than 35% – 15 points;

- if the CESE is less than the average wage in the Russian Federation, but not more than by 40% – 10 points;

- if the CESE is less than the average wage in the Russian Federation, but not more than by 45% – 5 points;

- if the CESE is less than the average wage in the Russian Federation by more than 50 % – 0 points.

The information shall be taken from the data of the Federal Tax Service of Russia.

7.1.2.2 Calculation of the total score in the "People" activity

The total score of the "People" activity is calculated based on the points scored on the "CESE" (Coefficient of average salary per employee) indicator (see 7.1.2.1) and the coefficient determining the degree of influence of the indicator on the company's overall score at the scoring step, using the following formula

$$\text{Total score of the "People"} = \frac{\text{Score by indicator}}{100} \cdot 35 \text{ points} \qquad (3)$$

7.1.3 State

Within this activity, it is necessary to assess indicators characterizing financial soundness of the organization (15 points) and its tax history and trustworthiness (35 points). The maximum score is 50 points.

7.1.3.1 Financial soundness indicators

Evaluate the indicators characterizing soundness of the legal entity's financial status. The maximum score is 15 points.

a) Current liquidity ratio

The current liquidity ratio is defined as the ratio of current assets to the sum of short-term liabilities, reduced by the amount of deferred income.

Depending on the accounting records maintained by the legal entity, there are two calculations of the indicator:

1) calculation of the indicator basing on the accounting statements using the following formula

$$\text{Current liquidity ratio} = \frac{\text{Current assets}}{\text{liabilities - Deferred income}} \quad (4)$$

2) calculation of the indicator basing on the data of simplified accounting statements using the following formula

$$\text{Current liquidity ratio} = \frac{\text{Inventories + Funds \& other current assets + + Cash and cash equivalents}}{\text{Accounts payable + Short-term borrowed funds + + Other short-term liabilities}} + \quad (5)$$

Scoring of the indicator:

- current liquidity ratio is 1.1 and more – 100 points;
- current liquidity ratio is 0.95 to 1.1 – 50 points;
- current liquidity ratio is 0.8 to 0.95 – 25 points;
- current liquidity ratio is less than 0.8 – 0 points.

The information shall be taken from the open-source data of the Federal Tax Service of Russia.

b) Total solvency ratio

The total solvency ratio is defined as the ratio of assets to long-term and short-term liabilities.

Depending on the accounting records maintained by the legal entity, there are two calculations of the indicator:

1) calculation of the indicator basing on the accounting statements using the following formula

$$\text{Total solvency ratio} = \frac{\text{Assets}}{\text{Long-term liabilities + +Short-term liabilities}} \quad (6)$$

2) calculation of the indicator basing on the data of simplified accounting statements using the following formula

$$\text{Total solvency ratio} = \frac{\text{Assets}}{\begin{array}{c}\text{Long-term borrowed funds +}\\ \text{+ Other long-term liabilities +}\\ \text{+ Accounts payable +}\\ \text{+Short-term borrowed funds +}\\ \text{+ Other short-term liabilities}\end{array}} \quad (7)$$

Scoring of the indicator:

- total solvency ratio is 1.3 and more – 100 points;
- total solvency ratio is 1.1 to 1.3 – 50 points;
- total solvency ratio is 1 to 1.1 – 25 points;
- total solvency ratio is less than 1 – 0 points.

The information shall be taken from the open-source data of the Federal Tax Service of Russia.

c) Equity-assets ratio

The equity-assets ratio is defined as the ratio of equity to total assets according to the latest financial statements.

The indicator is calculated using the following formula

$$\text{Equity-assets ratio} = \frac{\text{Capital and reserves at the end of the reporting period}}{\text{Balance at the end of the reporting period}} \quad (8)$$

Scoring of the indicator:

- equity-assets ratio is 0.5 and more – 100 points;
- equity-assets ratio is 0.3 to 0.5 – 50 points;
- equity-assets ratio is 0.25 to 0.3 – 25 points;
- equity-assets ratio is than 0.25 – 0 points.

The information shall be taken from the open-source data of the Federal Tax Service of Russia.

d) Return on assets

Return on assets is defined as the ratio of net profit (loss) to total assets of the organization multiplied by 100%.

The indicator is calculated using the following formula

$$\text{Return on assets} = \frac{\text{Net profit (loss) of the reporting period}}{\text{Balance at the end of the reporting period}} \cdot 100\% \quad (9)$$

Scoring of the indicator:

- return on assets is 10% and more – 100 points;
- return on assets is 5% to 10% – 50 points;
- return on assets is 1% to 5% – 25 points;
- return on assets is less than 1% – 0 points.

Scoring of organizations with less than 15 employees and revenue of less than 120 million rubles for the year preceding the year of the assessment:

- return on assets is 5% and more – 100 points;
- return on assets is 1% to 5 % – 50 points;
- return on assets is less than 1% – 0 points.

The information shall be taken from the open-source data of the Federal Tax Service of Russia.

e) Increase in non-current assets

This indicator characterizes investment growth in the company. It is necessary to assess legal entities with non-current assets amounting to 10 million rubles or more according to the latest accounting (financial) statements. To calculate the indicator, non-current assets shall be compared based on the accounting (financial) statements for the last two reporting periods.

Scoring of the indicator:

- if non-current assets of the legal entity amount to 10 million rubles or more and their growth by 5% or more was reported – 100 points;
- if non-current assets of the legal entity amount to 10 million rubles and more and their growth by 5% or no growth was reported – 50 points;
- if non-current assets of the legal entity amount to 10 million rubles and more and their decrease by 5% inclusive was reported – 25 points;
- if non-current assets of the legal entity amount to 10 million rubles or more and their decrease by more than 5% was reported – 0 points.

If the company has accounting (financial) statements only for the period preceding the year of the assessment, and the amount of non-current assets specified therein is more than 10 million rubles – 100 points.

If the amount of non-current assets is less than 10 million rubles, the indicator shall not be taken into account when calculating the total economic soundness.

The information shall be taken from the open-source data of the Federal Tax Service of Russia.

f) Algorithm for calculating total financial sustainability score

When the amount of non-current assets is 10 million rubles or more, the following formula shall be used

$$\text{Total financial sustainability score} = \frac{\begin{array}{c}\text{Score "Current liquidity ratio"} + \\ + \text{Score "Solvency Ratio"} + \\ + \text{Score "Equity-assets ratio"} + \\ + \text{Score "Return on Assets"} + \\ + \text{Score "Increase in non-current assets"}\end{array}}{5 \cdot 100} \cdot 15 \text{ points} \quad (10)$$

When the amount of non-current assets is less than 10 million rubles, the following formula shall be used

$$\text{Total financial sustainability score} = \frac{\text{Score "Current liquidity ratio"} + \text{Score "Solvency Ratio"} + \text{Score "Equity-assets ratio"} + \text{Score "Return on Assets"}}{4 \cdot 100} \cdot 15 \text{ points} \quad (11)$$

7.1.3.2 Tax history and trustworthiness indicators

Evaluate the indicators characterizing tax history and trustworthiness of the organization, including its cooperation with government agencies. The maximum score is 35 points.

a) Deviation of tax burden

This indicator characterizes absence of significant deviation of the tax burden of the organization from the average industry indicator in the territorial entity of the Russian Federation.

The tax burden calculated on the basis of tax and accounting statements for the year preceding the year of the assessment shall be compared to the industry average indicator of the total tax burden (excluding mineral extraction tax and excise taxes) in the territorial entity of the Russian Federation, posted on the website of the Federal Tax Service of Russia.

The indicator is calculated using the following formula

$$\text{Deviation of tax burden} = \frac{\text{Tax burden of the organization (calculated on the basis of tax and accounting statements for the year preceding the year of the assessment)}}{\text{Industry average indicator of the total tax burden (excluding mineral extraction tax and excise taxes) (in accordance with the data, posted on the website of the Federal Tax Service of Russia)}} \quad (12)$$

Scoring of the indicator:

- tax burden deviation indicator is more than or equal to 1 – 100 points;
- tax burden deviation indicator is 0.5 to 1 – the score is equal to the tax burden deviation indicator multiplied by 100;
- tax burden deviation indicator is less than 0.5 – 0 points.

The information shall be taken from the open-source data of the Federal Tax Service of Russia.

b) Absence of significant underpayments

When calculating the indicator, two conditions are to be simultaneously met:

- the amount of taxes and levies payable as of January 1 of the year preceding the year of the assessment shall be more than 3000 rubles;
- the amount of taxes and levies payable as of January 1 of the year preceding the year of the assessment shall be not less than 1% of the company's revenue calculated based on the accounting statements for the year preceding the year of the assessment.

Scoring of the indicator:

- there are no taxes and levies payable, taxes and levies payable are less than 3000 rubles or do not exceed 1% of the revenue – 100 points;

- taxes and levies payable exceed 3000 rubles and 1% of the revenue – 0 points.

The following coefficients shall be applied to the assigned score for this indicator depending on the age of the company:

- coefficient 0.3 – if the age of the company is up to three years;

- coefficient 1 – if the age of the company is three years and more.

The information shall be taken from the open-source data of the Federal Tax Service of Russia.

c) No founding members of the taxpayer are foreign entities registered in offshore jurisdictions.

Check the legal entity for foreign entities registered in offshore jurisdictions being founding members as of the date of the assessment.

Scoring of the indicator:

- no founding members of the legal entity are foreign entities registered in offshore jurisdictions – 100 points;

- there are foreign entities registered in offshore jurisdictions being founding members of the legal entity – 0 points.

The information shall be taken from the open-source data of the Federal Tax Service of Russia.

d) No enforcement proceedings

Check the legal entity for enforcement proceedings brought against it within last 12 months.

Scoring of the indicator:

- no enforcement proceedings initiated – 100 points;

- in case of initiated enforcement proceedings, the score is calculated based on their amount for the last 12 months:

- less than 10,000 rubles – 75 points;

- 10,001 to 100,000 rubles inclusive – 50 points;

- 100,001 to 1,000,000 rubles inclusive – 25 points;

- more than 1,000,000 rubles – 0 points.

The following coefficients shall be applied to the assigned score for this indicator depending on the age of the company:

- coefficient 0.25 – if the age of the company is one year and less;

- coefficient 0.5 – if the age of the company is more than one to two years inclusive;

- coefficient 0.75 – if the age of the company is more than two to three years inclusive;

- coefficient 1 – if the age of the company is more than three years.

The information shall be taken from the open-source data of the Federal Bailiff Service.

e) Age of the company is more than five years

This indicator characterizes duration of legal entity’s financial and economic activities. The date of establishment of a legal entity is the date of its state registration. The age of the company is defined as the difference between the date of assessment and the date of establishment of the legal entity.

Scoring of the indicator:

- the company's age is five years or more – 100 points;

- the company's age is less than five years – 0 points.

The information shall be taken from the open-source data of the Federal Tax Service of Russia.

f) No prosecutions under the Article 19.28 of the Code of the Russian Federation on Administrative Offenses (commercial bribery)

Check the legal entity for its presence in the register of legal entities subjected to administrative liability under Article 19.28 of the Code of the Russian Federation on Administrative Offenses (the entry in the register is retained for two years after the date of entry of the decision into force).

Scoring of the indicator:

- a legal entity is not in the register – 100 points;
- a legal entity is in the register – 0 points.

In case the organization is not listed in the register and there are no signed government contacts, this indicator shall not be taken into account when calculating total tax history and trustworthiness.

The following coefficients shall be applied to the assigned score for this indicator depending on the age of the company:

- coefficient 0.25 – if the age of the company is one year or less;
- coefficient of 0.5 – if the age of the company is more than one to two years inclusive;
- coefficient of 0.75 – if the age of the company is more than two to three years inclusive;
- coefficient of 1 – if the age of the company is more than three years.

The information shall be taken from the open-source data of the Office of the Prosecutor General of the Russian Federation.

g) Not listed in the register of mala fide suppliers

Check the legal entity for its inclusion in the register of mala fide suppliers as of the date of the assessment.

Scoring of the indicator:

- the legal entity is not in the register – 100 points;
- the legal entity is in the register – 0 points.

In case the organization has no signed government contacts, this indicator shall not be taken into account when calculating total tax history and trustworthiness.

The information shall be taken from the open-source data of the Department of Treasury of Russia.

h) No violation of terms and/or termination of contracts during execution of government contracts.

Check the legal entity for untimely fulfillment of obligations under a government contract (at a later date than stipulated in the contract itself) and/or unilateral termination of government contracts (except for government contracts terminated by agreement of the parties) during the current year and the year preceding the year of the assessment. The percentage of contracts with negative result shall be calculated using the following formula

$$\text{Percentage of contracts with negative result} = \frac{\text{Quantity of contracts with negative result}}{\text{Total amount of finalized contracts}} \cdot 100 \quad (13)$$

Scoring of the indicator:

- no violation of terms and conditions and/or termination of contracts during execution of government contracts – 100 points;
- there are violations of terms and conditions and/or termination of contracts during execution of government contracts – the score shall be calculated as the difference between the maximum score (100) and the percent of contracts with negative result (round to the nearest whole number).

In case the organization has no signed government contacts, this indicator shall not be taken into account when calculating total tax history and trustworthiness.

The information shall be taken from the open-source data of the Department of Treasury of Russia

i) Algorithm for calculating total score of tax history and trustworthiness

Total score of tax history and trustworthiness in case the legal entity has government contracts shall be calculated using the following formula

$$\text{Total score of tax history and trustworthiness} = \frac{\begin{array}{c}\text{Score "No significant deviation in tax burden"} + \\ + \text{Score "No significant underpayment"} + \\ + \text{Score "No founding members of the taxpayer are foreign entities} \\ \text{registered in offshore jurisdictions"} + \\ + \text{Score "No enforcement proceedings"} + \\ + \text{Score "Age of the company is more than five years"} + \\ + \text{Score "No prosecutions under the Article 19.28 of the Code of} \\ \text{the Russian Federation on Administrative Offenses (commercial bribery)"} + \\ + \text{Score "Not listed in the register of mala fide suppliers"} + \\ + \text{Score "No violation of terms and/or termination of contracts} \\ \text{during execution of government contracts"} \\ \text{(if there are government contracts)}\end{array}}{8 \cdot 100} \cdot 35 \text{ points} \quad (14)$$

Total score of tax history and trustworthiness in case the legal entity has no government contracts shall be calculated using the following formula

$$\text{Total score of tax history and trustworthiness} = \frac{\begin{array}{c}\text{Score "No significant deviation in tax burden"} + \\ + \text{Score "No significant underpayment"} + \\ + \text{Score "No founding members of the taxpayer are foreign entities} \\ \text{registered in offshore jurisdictions"} + \\ + \text{Score "No enforcement proceedings"} + \\ + \text{Score "Age of the company is more than five years"}\end{array}}{5 \cdot 100} \cdot 35 \text{ points} \quad (15)$$

7.1.3.3 Calculation of the total score of the "State" activity

Total score of the "State" activity shall be calculated using the following formula

$$\text{Total score of the "State" activity} = \begin{array}{c}\text{Total score of financial stability} + \\ + \text{Total score of tax history and trustworthiness}\end{array} \quad (16)$$

7.1.4 Overall score

Overall score shall be calculated as the sum of the total scores of the three activities: environment, people and state using the following formula

$$\text{Overall score} = \begin{array}{c}\text{Total score of "Environment" +}\\ \text{+ Total score of "People" +}\\ \text{+ Total score of "State"}\end{array} \quad (17)$$

7.2 Individual entrepreneurs

At this step, financial and economic activities of individual entrepreneurs (IE) shall be analyzed in three areas of activity: environment, people and state. The maximum score to be obtained in each activity is 15, 35 and 50 points, respectively (100 points total).

7.2.1 Environment

Within this activity, it is necessary to assess the indicator characterizing the degree of impact of the individual entrepreneur's activity on the environment. This indicator shows how environmentally friendly the individual entrepreneur's activities are and how diligently he/she is about observance of environmental regulations. The maximum score is 15 points.

7.2.1.1 Environmental performance indicator (degree of environmental impact)

The indicator means the maximum amount of environmental payments for one of the last three calendar years (including the current calendar year).

For scoring purposes, environmental payments shall be regarded as

- payment for negative environmental impact;
- fine for violation of environmental legislation;
- charged amount for environmental damage.

Scoring of the indicator:

a) There are no environmental payments or their average annual amount is 1,000 rubles and less – 100 points;

b) If there are environmental payments, the average annual amount of which is more than 1000 rubles, the score is calculated based on the ratio of the amount of environmental payments to the amount of revenue for the relevant year (the maximum value for the last three calendar years is taken into account):

- less than 0.00001% – 90 points;
- 0.00001% to 0.0001%, inclusive – 80 points;
- more than 0.0001% to 0.001%, inclusive – 70 points;
- more than 0.001% to 0.01%, inclusive – 60 points;
- more than 0.01% to 0.1%, inclusive – 50 points;
- more than 0.1% to 1%, inclusive – 40 points;
- more than 1% to 10%, inclusive – 30 points;
- more than 10% – 0 points.

7.2.1.2 Calculation of the total score for the "Environment" activity

The total score of the "Environment" activity shall be calculated based on the points scored on the "Environment pollution score" indicator (see 7.2.1.1) and the coefficient determining the degree of influence of the indicator on the IE's final score at the scoring step, according to the following formula

$$\text{Total score of the "Environment"} = \frac{\text{Score by indicator}}{100} \cdot 15 \text{ points} \quad (18)$$

7.2.2 People

Within this activity, it is necessary to assess the indicator characterizing the remuneration amount of the IE's employees. The maximum score is 35 points

7.2.2.1 Indicator of remuneration rate

The indicator shall be understood as CESE (Coefficient of average salary per employee) determined based on the tax reporting data for the year preceding the year of the assessment.

The resulting CESE shall be compared to the amount of two nominal gross average monthly wages of employees for a full range of organizations in the industry, as a whole, with a breakdown by each territorial entity of the Russian Federation (according to Rosstat (Federal State Statistics Service) data for the year preceding the year of the assessment).

Scoring of the indicator:

- if CESE is greater than or equal to the sum of two average wages in the territorial entity of the Russian Federation – 100 points;
- if CESE is less than the sum of two average wages in the territorial entity of the Russian Federation, but not more than by 5% – 95 points;
- if CESE is less than the sum of two average wages in a territorial entity of the Russian Federation, but not more than by 10% – 90 points;
- if the CESE is less than the sum of two average wages in the territorial entity of the Russian Federation, but not more than by 15% – 85 points;
- if the CESE is less than the sum of two average wages in the territorial entity of the Russian Federation, but not more than by 20% – 80 points;
- if the CESE is less than the sum of two average wages in the territorial entity of the Russian Federation, but not more than by 25% – 75 points;
- if CESE is less than the sum of two average salaries in the territorial entity of the Russian Federation, but not more than by 30% – 70 points;
- if the CESE is less than the sum of two average wages in the territorial entity of the Russian Federation, but not more than by 35% – 65 points;
- if the CESE is less than the sum of two average wages in the territorial entity of the Russian Federation, but not more than by 40% – 60 points;
- if the CESE is less than the sum of two average wages in a territorial entity of the Russian Federation, but not more than by 45% – 55 points;
- if the CESE is less than the sum of two average wages in the territorial entity of the Russian Federation, but not more than by 50% – 50 points;
- if the CESE is less than the average wage in the territorial entity of the Russian Federation, but not more than by 5% – 45 points;
- if the CESE is less than the average wage in the territorial entity of the Russian Federation, but not more than by 10% – 40 points;
- if the CESE is less than the average wage in the territorial entity of the Russian Federation, but not more than by 15% – 35 points;
- if the CESE is less than the average wage in the territorial entity of the Russian Federation, but not more than by 20% – 30 points;
- if the CESE is less than the average wage in the territorial entity of the Russian Federation, but not more than by 25% – 25 points;

- if the CESE is less than the average wage in the territorial entity of the Russian Federation, but not more than by 30% – 20 points;

- if CESE is less than the average wage in the territorial entity of the Russian Federation, but not more than by 35% – 15 points;

- if the CESE is less than the average wage in the territorial entity of the Russian Federation, but not more than by 40% – 10 points;

- if the CESE is less than the average wage in the territorial entity of the Russian Federation, but not more than by 45% – 5 points;

- if CESE is less than the average salary in the territorial entity of the Russian Federation by more than 50% – 0 points.

The information shall be taken from the data of the Federal Tax Service of Russia.

7.2.2.2 Calculation of the total score of the "People" activity

The total score of the "People" activity is calculated based on the points scored on the "CESE" (Coefficient of average salary per employee) indicator (see 7.2.2.1) and the coefficient determining the degree of influence of the indicator on the IE's overall score at the scoring step, according to the following formula

$$\text{Total score of the "People"} = \frac{\text{Score by indicator}}{100} \cdot 35 \text{ points} \qquad (19)$$

7.2.3 State

Within this activity, it is necessary to assess indicators characterizing financial soundness of the IE (15 points) and his/her tax history and trustworthiness (35 points). The maximum score is 50 points.

7.2.3.1 Financial soundness indicator

The indicator means growth of income compared to the previous period, which characterizes the financial soundness of the IE.

IEs whose income amounts to 1 million rubles or more according to the latest tax reporting data shall be subjected to the assessment.

To calculate the indicator, it is necessary to compare the amount of income under tax reports for the last two reporting periods.

Scoring of the indicator:

- if IE’s income according to the last tax reports amounted to 1 million rubles and more, and there is an increase in the amount of income by 5% or more – 100 points;

- if IE’s income according to the last tax reports amounted to 1 million rubles and more, and there is an increase in the amount of income by not more than 5% – 50 points;

- if IE's income according to the last tax reports amounted to 1 million rubles and more, and there is a decrease in the amount of income by not more than 5% – 25 points;

- if IE's income according to the last tax reports amounted to 1 million rubles and more, and there is a decrease in the amount of income by more than 5% – 0 points;

- if the individual entrepreneur has tax reports only for the period preceding the year of the assessment, and the amount of income specified in it exceeds 1 million rubles – 100 points.

Source of information: data of the Federal Tax Service;

The total score of financial soundness is calculated based on the points scored on the indicator —Growth of income compared to the previous period‖ and the coefficient determining the degree of influence of the indicator on the IE's overall score at the scoring step, according to the following formula

$$\text{Total score of financial soundness} = \frac{\text{Score by indicator}}{100} \cdot 15 \text{ points} \quad (20)$$

If income amount is below 1 million rubles, the overall financial stability score shall not be calculated, 0 points are assigned to this indicator.

7.2.3.2 Tax history and trustworthiness indicators

Evaluate the indicators characterizing the tax history and trustworthiness of the individual entrepreneur, its cooperation with government agencies. The maximum score is 35 points.

a) Absence of significant underpayments

When calculating the indicator, two conditions are to be simultaneously met:

- the amount of taxes and levies payable as of January 1 of the year preceding the year of the assessment shall be more than 3000 rubles;

- the amount of taxes and levies payable as of January 1 of the year preceding the year of the assessment shall be not less than 1% of the IE's revenue calculated based on the accounting statements for the year preceding the year of the assessment.

Scoring of the indicator:

- there are no taxes and levies payable, taxes, or taxes and levies payable do not exceed 1 % of the revenue – 100 points;

- taxes and levies payable exceed 1% of the revenue and are not less than 3000 rubles – 0 points.

The information shall be taken from the open-source data of the Federal Tax Service of Russia.

b) Continuous period of activity (age) as an individual entrepreneur exceeds three years.

This indicator characterizes duration of IE’s financial and economic activities. The date of establishment of the IE is the date of its state registration as an individual entrepreneur.

Continuous period of activity of the IE is defined as the difference between the date of assessment and the date of registration of the individual entrepreneur.

Scoring of the indicator:

- continuous period of activity of the IE is three years or more – 100 points;

- continuous period of activity of the IE is less than three years – 0 points.

c) Not listed in the register of mala fide suppliers

Check the individual entrepreneur for its inclusion in the register of mala fide suppliers as of the date of the assessment.

Scoring of the indicator:

- the IE is not in the register – 100 points;

- the IE is in the register – 0 points.

In case the individual entrepreneur has no signed government contacts, this indicator shall not be taken into account when calculating total tax history and trustworthiness.

The information shall be taken from the open-source data of the Department of Treasury of Russia.

d) No violation of terms and/or termination of contracts during execution of government contracts.

Check the individual entrepreneur for untimely fulfillment of obligations under a government contract (at a later date than stipulated in the contract itself) and/or unilateral termination of government contracts (except for government contracts terminated by agreement of the parties) during the current year and the year preceding the year of the assessment.

The percent of contracts with negative result shall be calculated using the following formula

$$\text{Percentage of contracts with negative result} = \frac{\text{Quantity of contracts with negative result}}{\text{Total amount of finalized contracts}} \cdot 100 \qquad (21)$$

Scoring of the indicator:

- no violation of terms and conditions and/or termination of contracts during execution of government contracts – 100 points;

- there are violations of terms and conditions and/or termination of contracts during the execution of government contracts – the score shall be calculated as the difference between the maximum score (100) and the percent of contracts with negative result (round to the nearest whole number).

In case the individual entrepreneur has no signed government contacts, this indicator shall not be taken into account when calculating total tax history and trustworthiness.

The information shall be taken from the open-source data of the Department of Treasury of Russia

e) Algorithm for calculating total score of tax history and trustworthiness

Total score of tax history and trustworthiness in case the IE has government contracts shall be calculated using the following formula

$$\text{Total score of tax history and trustworthiness} = \frac{\begin{array}{c}\text{Score "No significant underpayment" +}\\ \text{+ Score "Continuous period of activity as IE exceeds three years" +}\\ \text{+ Score "Not listed in the register of mala fide suppliers" +}\\ \text{+ Score "No violation of terms and/or termination of contracts}\\ \text{during execution of government contracts"}\\ \text{(if there are government contracts)}\end{array}}{4 \cdot 100} \cdot 35 \text{ points} \qquad (22)$$

Total score of tax history and trustworthiness in case the IE has no government contracts shall be calculated using the following formula

$$\text{Total score of tax history and trustworthiness} = \frac{\begin{array}{c}\text{Score "No significant underpayment" +}\\ \text{+ Score "Continuous period of activity as IE exceeds three years"}\end{array}}{2 \cdot 100} \cdot 35 \text{ points} \qquad (23)$$

7.2.3.3 Calculation of the total score of the "State" activity

Total score of the "State" activity shall be calculated using the following formula

$$\text{Total score of the "State" activity} = \begin{array}{c}\text{Total score of financial soundness +}\\ \text{+ Total score of tax history and trustworthiness}\end{array} \quad (24)$$

7.2.4 Overall score

Overall score shall be calculated as the sum of the total scores of the three activities: environment, people and state using the following formula

$$\text{Overall score} = \begin{array}{c}\text{Total score of "Environment" +}\\ \text{+ Total score of "People" +}\\ \text{+ Total score of "State"}\end{array} \quad (25)$$

8 Questionnaire

Questioning shall be used for the rating participants who have passed the scoring step.

At this step the information provided by rating participants shall be collected and analyzed in three areas of activity: environment, people and state. Rating participants shall also provide materials confirming the information they have given in the questionnaire. Main types of supporting materials include copies of documents (e.g., collective agreements, orders, operational procedures, payment documents), reporting materials (e.g., corporate social responsibility and sustainability reports), press releases and mass media materials, copies of contracts and agreements, etc. In response to questions related to provision of material measures of support, rating participant shall provide at least one document confirming this measure payment as evidence (in addition to the company's internal regulatory and other documents establishing such measures).

In their comments to the relevant answers in the questionnaire, the rating participants shall indicate the name of the supporting material, page number or other attributes of the material that allow to confirm the information provided by the company.

The maximum score to be received for each of the activity is 10, 30 and 10 points, respectively, for enterprises operating with hired employees, and 10, 20 and 20 points, respectively, for enterprises operating without hired employees. The maximum aggregate score at the "Questionnaire" step is 50 points.

8.1 Legal entities operating with hired employees

8.1.1 Environment

Within this activity, it is necessary to assess the indicator characterizing the level of environmental responsibility of the company. The maximum score is 10 points.

8.1.1.1 Best available technologies indicator

The indicator means company's use of BAT in its production processes. The maximum score is 5 points.

Scoring of the indicator:

- in individual production processes – 1 point;
- in main production processes – 3 points;
- in all or almost all production processes – 5 points.

Indicate specific BAT applied by the company in the column —comments‖ of the questionnaire.

If costs of measures to implement BAT are deducted from the amount of payment for negative environmental impact (see 7.1.1.1), no points are assigned for this indicator.

8.1.1.2 Environmental policy and projects indicator

The indicator means the level of company's participation in environmental projects and campaigns.

The maximum score is 5 points.

This indicator characterizes the level of the company's participation in environmental projects and campaigns, including regional major environmental projects, over the last three years.

A regional major environmental project is a project aimed at significant improvement of the environmental situation, which will improve the quality of life of at least 10,000 people.

Scoring of the indicator:

- in the reporting period the company participated in environmental campaigns and projects – 1 point;
- in the reporting period the company implemented environmental campaigns and projects by itself – 2 points;
- the company regularly implements environmental campaigns and projects over the last three years with the involvement of its own and third-party resources (activists, volunteers, local residents, other organizations) – 3 points;
- in the reporting period the company implemented regional major environmental projects aimed at eliminating accumulated environmental damage related to the results of its activities – 4 points;
- in the reporting period the company implemented regional major environmental projects, aimed at eliminating accumulated environmental damage, not related to the results of its activities – 5 points.

Indicate specific environmental campaigns and projects applied by the company or implemented with its participation in the column "comments" of the questionnaire.

8.1.2 People

Within this activity, it is necessary to assess company's social package and charitable projects it implements aimed at strengthening family values, traditions, society and the national safety. The maximum score is 30 points.

8.1.2.1 Indicators of social package

Assess indicators characterizing availability of social package of the company and its content. The maximum score is 25 points.

a) Publication of corporate social responsibility reports

Scoring of the indicator.

- yes – 0.5 points;
- no – 0 points.

b) Percent of employees covered by the collective agreement

Scoring of the indicator:

- less than 30% of employees covered by a collective agreement – 0 points;
- 30% of employees and more covered by a collective agreement – 0.5 points.

If the company does not have a collective agreement, the company shall choose the answer option "less than 30 %".

c) Availability of one-time or regular incentives for number of years in the company

Scoring of the indicator:

- yes – 0.5 points;
- no – 0 points.

d) Availability of voluntary health insurance (VHI) programs, additional compensatory payments for medical services

Scoring of the indicator:

- VHI program, additional compensatory payments are not provided – 0 points;
- they are available only for top and middle management – 0.5 points;
- they are available for all or almost all employees – 1 point;
- they are available for all or almost all employees and their spouses – 1.5 points;
- they are available for all or almost all employees, their spouses and children – 2.5 points.

e) Systematic provision of additional financial support to employees during their temporary disability for medical reasons, in order to nurse an immediate relative, as well as in special circumstances

Scoring of the indicator:

- yes – 0.5 points;
- no – 0 points.

f) Organizing or encouraging sports and physical training of the company's employees.

This indicator characterizes the fact that the company has a policy encouraging sports and physical training through various programs and initiatives – for example, corporate fitness (participation in payment for sports clubs and gym membership), rent of sports infrastructure (gyms, grounds, stadiums, fitness equipment, etc.), industrial gymnastics (a set of physical exercises that are performed at the workplace and included in the workday regime in order to improve working capacity, improve health and prevent exhaustion).

Scoring of the indicator:

- yes – 0.5 points;
- no – 0 points.

Specify how and by what means the company organizes or encourage sports and physical training of its employees in the column "comments" of the questionnaire.

g) Reimbursement of employees' expenses for rest and recreation

This indicator characterizes whether the company reimburses employees for the cost of vouchers, travel, accommodation in health resorts, sanatoriums, hospitals, etc. aimed at recreational activities or whether the company organizes free psychological counselling of employees.

Scoring of the indicator:

- yes – 0.5 points;
- no – 0 points.

Specify the volume of company's reimbursement to employees for the costs of recreation in the column "comments" of the questionnaire.

h) Payment for recreation and health of employees' children

This indicator characterizes the fact of reimbursement by the company for the cost of vouchers, travel, accommodation in health resorts, sanatoriums, hospitals, children's camps, etc. of employees' children accommodation in recreation organizations.

Scoring of the indicator:

- yes – 0.5 points;
- no – 0 points.

Specify in the column "comments" of the questionnaire the amount paid by the company for employees' children accommodation in recreation organizations.

i) Provision of financial assistance to female employees (employees' wives) during pregnancy.

This indicator characterizes the fact of reimbursement by the company for contract costs for childbirth, courses and programs to prepare for childbirth, maternity, etc. to female employees (wives of employees).

Scoring of the indicator:

- yes – 1 point;
- no – 0 points.

Specify in the "comments" column of the questionnaire the volume of company's financial assistance to female employees (employees' wives) during pregnancy.

j) Availability of special payments at the birth of employees' children.

This indicator characterizes the fact of company's systematical special cash payments at the birth of employees' children.

Scoring of the indicator:

- yes – 1 point;
- no – 0 points.

Specify in the column "comments" of the questionnaire what kind of special payments at birth of employees' children are provided by the company.

k) Availability of special payments at birth of third and subsequent children

This indicator characterizes whether the company provides special cash payments at the birth of third and subsequent children.

Scoring of the indicator:

- no payments – 0 points;
- payment of 50 to 100 thousand rubles per a child – 0.5 points;
- payment of 100 to 300 thousand rubles per a child – 1.5 points;
- payment of 300 to 500 thousand rubles per a child – 2.5 points;
- payment of 500 thousand rubles and more per a child – 3.5 points.

Specify in the "comments" column of the questionnaire what kind of special payments for the birth of third and subsequent children of employees are provided by the company and their amount.

l) Availability of special payments for adoption of children by employees

This indicator characterizes the fact of company's special payments for the adoption of children by employees.

Scoring of the indicator:

- yes – 1 point;
- no – 0 points.

Specify in the "comments" column of the questionnaire what kind of special payments for child adoption by the company's employees are provided by the company and their amount.

m) Availability of additional special conditions of working time, vacation for multi-child parents, parents having a disabled child in their care, lone parents.

This indicator shows if the company provides additional special conditions of working time, vacation for multi-child parents, parents having a disabled child in their care, lone parents (for example, possibility of remote work, flexible schedule, etc.), in addition to the guarantees provided to the above categories of employees in accordance with [7].

Scoring of the indicator:

- yes – 0.5 points;
- no – 0 points.

Specify in the column "comments" of the questionnaire what kind of additional special conditions of the of working time, vacation for multi-child parents, parents having a disabled child in their care, lone parents are provided by the company.

n) Availability of additional wage compensation to the average earnings of employees on parental leave.

This indicator shows if the company provides additional monetary payments to employees on parental leave to ensure maintenance of average monthly earnings.

Scoring of the indicator:

- yes – 2 points;
- no – 0 points.

o) Availability of additional paid days off on the occasion of childbirth, marriage registration, and other family events.

This indicator shows if the company provides additional paid days off on the occasion of childbirth, marriage registration, or other family events in the employee's family.

Scoring of the indicator:

- yes – 0.5 points;
- no – 0 points.

Specify in the "comments" column of the questionnaire what kind of additional paid days off on the occasion of childbirth, marriage registration, other family events are provided by the company.

p) Availability of additional regular monetary payments or other material assistance for employees' children

This indicator shows if the company provides additional regular monetary payments or other material assistance for employees' children (gifts for newborns, school, clothing, food packages, etc.).

Scoring of the indicator:

- yes – 0.5 points;
- no – 0 points.

Specify in the "comments" column of the questionnaire what kind of additional regular monetary payments or other material assistance for employees' children (gifts for newborns, school, clothers, food packages, etc.) are provided by the company.

q) Compensation of employees' expenses for kindergarten and/or other additional educational services for children or organization of kindergarten (nursery) and/or other additional educational services for children at the expense of the company.

This indicator shows if the company provides monetary payments to partially or fully compensate employees for paying for kindergarten and/or other additional educational services for children (e.g., clubs/camps, educational classes for children, sports and art classes, computer courses, etc.) or organizes kindergarten and/or other additional educational services for children at the company's expense.

Scoring of the indicator:

- yes – 0.5 points;
- no – 0 points.

r) Financial and organizational assistance in obtaining higher or secondary professional education for children of employees.

This indicator characterizes the fact of company's financial and/or organizational assistance in obtaining higher or secondary vocational education for the children of employees (for example, partial or full payment for studies at universities or colleges, etc.).

Scoring of the indicator:

- yes – 0.5 points;
- no – 0 points.

Specify in the column "comments" of the questionnaire how exactly the company contributes to higher or secondary vocational education of employees' children;

s) Percentage of staff who are raising or have raised three or more children.

Scoring of the indicator:

- 20% and more – 2 points;
- 10% to 20% – 1 point;
- less than 10% – 0 points.

Specify in the column "comments" of the questionnaire the number and percent of the company's employees raising or having raised three or more children. In addition, the number and percent of such employees among founders and top management of the company shall be specified.

t) Availability of housing programs aimed at providing employees with their own residential property.

This indicator shows if the company implements various housing programs to provide employees with their residential property – for example, provision of discount mortgage, full or partial compensation of mortgage administration costs, housing subsidies, provision of ownership for built residential property, etc.

Scoring of the indicator:

- yes – 3 points;
- no – 0 points.

Specify in the "comments" column of the questionnaire what kind of housing programs aimed at providing employees with their own residential property are available in the company and main results of their implementation.

u) Providing employees with rental housing from the corporate housing fund under preferential terms or reimbursement of rental housing costs to employees in certain cases

Scoring of the indicator:

- to all or almost all employees – 1 point;
- to none – 0 points.

Specify in the column "comments" of the questionnaire the company's current programs for providing employees with rental housing from the corporate housing fund under preferential terms or compensating for their rental costs.

v) Availability of corporate pension programs or long-term programs for maintaining professional motivation (retention of employees)

Scoring of the indicator:

- to all or almost all employees – 0,5 points;
- no – 0 points.

w) Availability of one-time or regular payments or other assistance to employees who have terminated their employment with the company due to retirement age reason

Scoring of the indicator:

- to all or almost all employees – 0,5 points;
- no – 0 points.

x) Provision of corporate gifts to at least half of employees and/or their family members in honor of public holidays, memorable dates of the company and employees

This indicator shows if the company provides corporate gifts to employees and/or their family members in honor of public holidays, memorable dates of the company and employees (e.g., gift sets, additional cash payments, etc.).

Scoring of the indicator:

- yes – 0.5 points;
- no – 0 points.

y) Corporate events aimed at strengthening family values

This indicator shows if the company regularly organizes corporate events aimed at strengthening family values [e.g., family sports competitions, holidays (Mother's Day, Father's Day), contests (lottery), etc.].

Scoring of the indicator:

- yes – 0.5 points;
- no – 0 points.

Specify in the "comments" column of the questionnaire what kind of corporate events are organized by the company aimed at strengthening family values.

8.1.2.2 Indicators of charitable projects aimed at strengthening family values, traditions, society and national safety

a) Donations

This indicator characterizes the company's financial participation in donations to charitable organizations and funds, religious organizations.

Scoring of the indicator:

- at the expense of the company – 1 point;
- using the company's funds and personal funds of the company's employees and founders – 2 points;
- does not make donations – 0 points.

b) Implementation of charitable projects aimed at strengthening family values, traditions, society and national safety

Scoring of the indicator:

- in the reporting period the company implemented charitable projects aimed at strengthening family values, traditions, society and national safety – 1 point;
- the company regularly over the last three years implements charitable projects aimed at strengthening family values, traditions, society and national safety – 2 points;
- the company regularly over the last three years implements charitable projects aimed at strengthening family values, traditions, society and national safety, and transfers at least 0.3% of annual revenue for these purposes – 3 points.

Specify in the comments specific charitable projects aimed at strengthening family values, traditions, society and national safety, implemented by the company. Specify name of the project, place and terms of its implementation (including up to the present time), the amount of funds spent by the company.

8.1.3 State

Within this activity, it is necessary to assess the company's contribution to the social and economic development of the regions it operates in. The maximum score is 10 points.

8.1.3.1 Indicators of social investments in regions of operation

The indicator means the volume of social investments in the regions of operation. The maximum score is 10 points.

In order to calculate the indicator, the company shall specify the following data:

- average annual volume of the company's revenue over the last five years, thousand rubles;
- average annual volume of social investments in the regions of operation over the last five years, thousand rubles.

The indicator "Volume of social investments in the regions of operation" is defined as the ratio of the average annual volume of social investments in the regions of operation over the last five years to the average annual volume of the company's revenue over the last five years multiplied by 100%.

The indicator is calculated using the following formula

$$\text{Volume of social investments in regions of operation} = \frac{\text{Average annual volume of social investments in the regions of operation over the last five years}}{\text{Average annual volume of the company's revenue over the last five years}} \cdot 100\% \quad (26)$$

Scoring of the indicator:

- 1% and more – 10 points;
- 0.9% to 1% – 9 points;
- 0.8% to 0.9% – 8 points;
- 0.7% to 0.8% – 7 points;
- 0.5% to 0.7% – 6 points;
- 0.4% to 0.5% – 5 points;
- 0.3% to 0.4% – 4 points;
- 0.2% to 0.3% – 3 points;
- 0.1% to 0.2% – 2 points;
- less than 0.1%, but there are social investments – 1 point;
- no social investments – 0 points.

The questionnaire provides information on the company's participation in creation and development of social and public infrastructure, support of non-profit organizations providing public services in the regions the company operates over the past five years. In addition, it is necessary to specify name and total cost of the project, place and terms of its implementation, and the amount of the company's investments.

When providing information in the questionnaire, projects should be grouped by the following areas of activity:

- construction, reconstruction of educational facilities, as well as procurement technical assistance to institutions of this sphere;
- construction, reconstruction of health care facilities, as well as procurement technical assistance to institutions in this sphere;
- construction, reconstruction of sports facilities, as well as procurement technical assistance to institutions in this sphere;
- construction, reconstruction of cultural, religious and tourist facilities, procurement technical assistance to such institutions;
- participation in the construction, repair and maintenance of utility facilities;
- participation in the construction, repair and maintenance of transport infrastructure facilities;
- participation in projects related to improvement, creation of comfortable urban environment;
- participation in other public infrastructure development projects;

- training of local people using educational programs, interaction with educational organizations;
- participation in other projects to create and support non-profit organizations providing public services.

8.1.4 Finalization of results

Based on the results of company questionnaires, the content of the completed questionnaires shall be processed and verified by the Expert group (EG).

The EG may include representatives of executive authorities of territorial entities of the Russian Federation, business associations, educational organizations of higher education, autonomous non-profit organizations, the public, and independent experts.

In order to verify provided information, while using the information contained in the questionnaire, the EG may also

- use publicly available information about the company's activities posted on the Internet;
- request additional information;
- hold meetings and conversations with the company's employees and their family members;
- undertake field activities;
- conduct expert or public discussions;
- use other publicly available sources of information that are legally available.

In the absence of confirmation of the information provided by the company, no points shall be assigned for the relevant indicator.

8.1.5 Calculation of overall score of the questionnaire

8.1.5.1 Calculate the overall score as the sum of the total scores of the three activities: environment, people and state using the following formula

$$\text{Overall score of the questionnaire} = \begin{array}{c}\text{Total score of the "Environment" activity" +}\\ \text{+ Total score of the "People" activity +}\\ \text{+ Total score of the "State" activity}\end{array} \quad (27)$$

8.1.5.2 Calculate the overall score of each activity as the sum of the points scored on the relevant indicators in the "Questionnaire" section.

8.2 Individual entrepreneurs operating with hired employees

8.2.1 Environment

Within this activity, it is necessary to assess an indicator characterizing the level of environmental responsibility of individual entrepreneurs. The maximum score is 10 points.

8.2.1.1 Best available technologies indicator

The indicator means IE's use of BAT in its production processes. The maximum score is 5 points.

Scoring of the indicator:

- in individual production processes – 1 point;
- in main production processes – 3 points;
- in all or almost all production processes – 5 points.

Indicate specific BAT applied by the IE in the column "comments" of the questionnaire.

If the costs of measures to implement BAT are deducted from the amount of payment for negative environmental impact (see 7.2.1.1), no points are assigned for this indicator.

8.2.1.2 Environmental policy and projects indicator

The indicator means the level of IE's participation in environmental projects and campaigns. The maximum score is 5 points.

This indicator characterizes the level of IE's participation in environmental projects and campaigns, including regional major environmental projects, over the last three years.

A regional major environmental project is a project aimed at significant improvement of the environmental situation, which will improve the quality of life of at least 10,000 people.

Scoring of the indicator:

- in the reporting period the IE participated in environmental campaigns and projects – 1 point;
- in the reporting period the IE implemented environmental campaigns and projects by itself – 2 points;
- the IE regularly implements environmental campaigns and projects over the last three years with the involvement of its own and third-party resources (activists, volunteers, local residents, other organizations) – 3 points;
- in the reporting period the IE implemented regional major environmental projects aimed at eliminating accumulated environmental damage related to the results of its activities – 4 points;
- in the reporting period the IE implemented regional major environmental projects, aimed at eliminating accumulated environmental damage, not related to the results of its activities – 5 points.

8.2.2 People

Within this activity, it is necessary to assess IE's social package and charitable projects he/she implements aimed at strengthening family values, traditions, society and national safety. The maximum score is 30 points.

8.2.2.1 Indicators of social package

Assess indicators characterizing availability of social package of the IE and its content. The maximum score is 25 points.

a) Publication of corporate social responsibility reports

Scoring of the indicator.

- yes – 0.5 points;
- no – 0 points.

b) Percent of employees covered by a collective agreement

Scoring of the indicator:

- less than 30% of employees covered by a collective agreement – 0 points;
- 30% of employees and more covered by a collective agreement – 0.5 points.

If IE does not have a collective agreement, the answer option "less than 30%" shall be chosen.

c) Availability of one-time or regular incentives for number of years at the IE

Scoring of the indicator:

- yes – 0.5 points;
- no – 0 points.

d) Availability of voluntary health insurance (VHI) programs, additional compensatory payments for medical services

Scoring of the indicator:

- VHI program, additional compensatory payments are not provided – 0 points;
- they are available only for top and middle management – 0.5 points;
- they are available for at least half of all employees – 1.5 points;
- they are available for at least half of all employees and their family members – 2.5 points.

e) Systematic provision of additional financial support to employees during their temporary disability for medical reasons, in order to nurse an immediate relative, as well as in special circumstances

Scoring of the indicator:

- yes – 0.5 points;
- no – 0 points.

f) Organizing or encouraging sports and physical training of IE's employees.

This indicator characterizes the fact that the IE has a policy encouraging sports and physical training through various programs and initiatives – for example, corporate fitness (participation in payment for sports clubs and gym membership), rent of sports infrastructure (gyms, grounds, stadiums, fitness equipment, etc.), industrial gymnastics (a set of physical exercises that are performed at the workplace and included in the workday regime in order to improve working capacity, improve health and prevent exhaustion).

Scoring of the indicator:

- yes – 0.5 points;
- no – 0 points.

Specify how and by what means the IE organizes or encourages sports and physical training of its employees in the column ―comments‖ of the questionnaire.

g) Reimbursement of employees' expenses for rest and recreation

This indicator characterizes whether the IE reimburses employees for the cost of vouchers, travel, accommodation in health resorts, sanatoriums, hospitals, etc. aimed at recreational activities or whether the IE organizes free psychological counselling of employees.

Scoring of the indicator:

- yes – 0.5 points;
- no – 0 points.

Specify the volume of IE's reimbursement to employees for the costs of recreation in the column ―comments‖ of the questionnaire.

h) Payment for recreation and health of employees' children

This indicator characterizes the fact of reimbursement by the IE for the cost of vouchers, travel, accommodation in health resorts, sanatoriums, hospitals, children's camps, etc. of employees' children accommodation in recreation organizations.

Scoring of the indicator:

- yes – 0.5 points;
- no – 0 points.

Specify in the column "comments" of the questionnaire the amount paid by the individual entrepreneur for employees' children accommodation in recreation organizations.

i) Provision of financial assistance to female employees (employees' wives) during pregnancy.

This indicator characterizes the fact of reimbursement by the IE for contract costs for childbirth, courses and programs to prepare for childbirth, maternity, etc. to female employees (wives of employees).

Scoring of the indicator:

- yes – 1 point;
- no – 0 points.

Specify in the "comments" column of the questionnaire the volume of IE's financial assistance to female employees (employees' wives) during pregnancy.

j) Availability of special payments at the birth of employees' children.

This indicator characterizes the fact of IE's systematical special cash payments at the birth of employees' children.

Scoring of the indicator:

- yes – 1 point;
- no – 0 points.

Specify in the column "comments" of the questionnaire what kind of special payments at birth of employees' children are provided by the IE.

k) Availability of special payments at birth of third and subsequent children

This indicator characterizes whether the IE provides special cash payments at the birth of third and subsequent children.

Scoring of the indicator:

- no payments – 0 points;
- payment of 50 to 100 thousand rubles per a child – 0.5 points;
- payment of 100 to 300 thousand rubles per a child – 1.5 points;
- payment of 300 to 500 thousand rubles per a child – 2.5 points;
- payment of 500 thousand rubles and more per a child – 3.5 points.

Specify in the "comments" column of the questionnaire what kind of special payments for the birth of third and subsequent children of employees are provided by the IE and their amount.

l) Availability of special payments for adoption of children by employees

This indicator characterizes the fact of IE's special payments for the adoption of children by employees.

Scoring of the indicator:

- yes – 1 point;
- no – 0 points.

Specify in the "comments" column of the questionnaire what kind of special payments for child adoption by the IE's employees are provided by the IE and their amount.

m) Availability of additional special conditions of working time, vacation for multi-child parents, parents having a disabled child in their care, lone parents.

This indicator shows if the IE provides additional special conditions of working time, vacation for multi-child parents, parents having a disabled child in their care, lone parents (for example, possibility of remote work, flexible schedule, etc.), in addition to the guarantees provided to the above categories of employees in accordance with [7].

Scoring of the indicator:

- yes – 0.5 points;
- no – 0 points.

Specify in the column "comments" of the questionnaire what kind of additional special conditions of the of working time, vacation for multi-child parents, parents having a disabled child in their care, lone parents are provided by the IE.

n) Availability of additional wage compensation to the average earnings of employees on parental leave.

This indicator shows if the IE provides additional monetary payments to employees on parental leave to ensure maintenance of average monthly earnings.

Scoring of the indicator:

- yes – 2 points;
- no – 0 points.

o) Availability of additional paid days off on the occasion of childbirth, marriage registration, and other family events.

This indicator shows if the IE provides additional paid days off on the occasion of childbirth, marriage registration, or other family events in the employee's family.

Scoring of the indicator:

- yes – 0.5 points;
- no – 0 points.

Specify in the "comments" column of the questionnaire what kind of additional paid days off on the occasion of childbirth, marriage registration, other family events are provided by the individual entrepreneur.

p) Availability of additional regular monetary payments or other material assistance for employees' children This indicator shows if the IE provides additional regular monetary payments or other material assistance for employees' children (gifts for newborns, school, clothing, food packages, etc.).

Scoring of the indicator:

- yes – 0.5 points;
- no – 0 points.

Specify in the "comments" column of the questionnaire what kind of additional regular monetary payments or other material assistance for employees' children (gifts for newborns, school, clothers, food packages, etc.) are provided by the IE.

q) Compensation of employees' expenses for kindergarten and/or other additional educational services for children or organization of kindergarten (nursery) and/or other additional educational services for children at the expense of the IE.

This indicator shows if the IE provides monetary payments to partially or fully compensate employees for paying for kindergarten and/or other additional educational services for children (e.g., clubs/camps, educational classes for children, sports and art classes, computer courses, etc.) or organizes kindergarten and/or other additional educational services for children at the IE's expense.

Scoring of the indicator:

- yes – 0.5 points;
- no – 0 points.

r) Financial and organizational assistance in obtaining higher or secondary professional education for children of employees.

This indicator characterizes the fact of IE's financial and/or organizational assistance in obtaining higher or secondary vocational education for the children of employees (for example, partial or full payment for studies at universities or colleges, etc.).

Scoring of the indicator:

- yes – 0.5 points;
- no – 0 points.

Specify in the column "comments" of the questionnaire how exactly the IE contributes to higher or secondary vocational education of employees' children;

s) Percentage of staff who are raising or have raised three or more children.

Scoring of the indicator:

- 20% and more – 2 points;
- 10% to 20% – 1 point;
- less than 10% – 0 points.

Specify in the column "comments" of the questionnaire the number and percent of the company's employees raising or having raised three or more children.

t) Availability of housing programs aimed at providing employees with their own residential property.

This indicator shows if the IE implements various housing programs to provide employees with their residential property – for example, provision of discount mortgage, full or partial compensation of mortgage administration costs, housing subsidies, provision of ownership for built residential property, etc.

Scoring of the indicator:

- yes – 3 points;
- no – 0 points.

Specify in the "comments" column of the questionnaire what kind of housing programs aimed at providing employees with their own residential property are available at the IE and main results of their implementation.

u) Providing employees with rental housing from the corporate housing fund under preferential terms or reimbursement of rental housing costs to employees in certain cases

Scoring of the indicator:

- to all or almost all employees – 1 point;
- to none – 0 points.

Specify in the column "comments" of the questionnaire the IE's current programs for providing employees with rental housing from the corporate housing fund under preferential terms or compensating for their rental costs.

v) Availability of corporate pension programs or long-term programs for maintaining professional motivation (retention of employees)

Scoring of the indicator:

- yes – 0,5 points;
- no – 0 points.

w) Availability of one-time or regular payments or other assistance to employees who have terminated their employment with the IE due to retirement age reason

Scoring of the indicator:

- yes – 0,5 points;
- no – 0 points.

x) Provision of corporate gifts to at least half of employees and/or their family members in honor of public holidays, memorable dates of the IE and employees.

This indicator shows if the IE provides corporate gifts to employees and/or their family members in honor of public holidays, memorable dates of the IE and employees (e.g., gift sets, additional cash payments, etc.).

Scoring of the indicator:

- yes – 0.5 points;
- no – 0 points.

y) Corporate events aimed at strengthening family values

This indicator shows if the IE regularly organizes corporate events aimed at strengthening family values [e.g., family sports competitions, holidays (Mother's Day, Father's Day), contests (lottery), etc.].

Scoring of the indicator:

- yes – 0.5 points;
- no – 0 points.

Specify in the "comments" column of the questionnaire what kind of corporate events are organized by the IE aimed at strengthening family values.

8.2.2.2 Indicators of charitable projects aimed at strengthening family values, traditions, society and national safety (maximum 5 points)

Evaluate the IE's participation in charitable projects aimed at strengthening family values, traditions, society and national safety.

The maximum score is 5 points.

Indicators:

a) Donations

This indicator characterizes the IE's financial participation in donations to charitable organizations and funds, religious organizations.

Scoring of the indicator:

- at the expense of the IE – 1 point;
- using the IE's funds and personal funds of the IE's employees and founders – 2 points;
- does not make donations – 0 points.

b) Implementation of charitable projects aimed at strengthening family values, traditions, society and national safety

Scoring of the indicator:

- in the reporting period the IE implemented charitable projects aimed at strengthening family values, traditions, society and national safety – 1 point;
- the IE regularly over the last three years implements charitable projects aimed at strengthening family values, traditions, society and national safety – 2 points;
- the IE regularly over the last three years implements charitable projects aimed at strengthening family values, traditions, society and national safety, and transfers at least 0.3% of annual revenue for these purposes – 3 points.
- none – 0 points

Specify in the comments specific charitable projects aimed at strengthening family values, traditions, society and national safety, implemented by the IE. Specify name of the project, place and terms of its implementation (including up to the present time), the amount of funds spent by the IE.

8.2.3 State

Within this activity, it is necessary to assess the IE's contribution to social and economic development of the regions it operates in. The maximum score is 10 points.

8.2.3.1 Indicators of social investments in regions of operation

The indicator means the volume of social investments in the regions of operation. The maximum score is 10 points.

In order to calculate the indicator, the IE shall specify the following data:

- average annual volume of the IE's revenue over the last five years, thousand rubles;
- average annual volume of social investments in the regions of operation over the last five years, thousand rubles.

The indicator "Volume of social investments in the regions of operation" is defined as the ratio of the average annual volume of social investments in the regions of operation over the last five years to the average annual volume of the IE's revenue over the last five years multiplied by 100%.

The indicator is calculated using the following formula

$$\text{Volume of social investments in regions of operation} = \frac{\text{Average annual volume of social investments in the regions of operation over the last five years}}{\text{Average annual volume of the IE's revenue over the last five years}} \cdot 100\% \quad (28)$$

Scoring of the indicator:

- 1% and more – 10 points;
- 0.9% to 1% – 9 points;
- 0.8% to 0.9% – 8 points;
- 0.7% to 0.8% – 7 points;
- 0.5% to 0.7% – 6 points;
- 0.4% to 0.5% – 5 points;
- 0.3% to 0.4% – 4 points;
- 0.2% to 0.3% – 3 points;
- 0.1% to 0.2% – 2 points;
- less than 0.1%, but there are social investments – 1 point;
- no social investments – 0 points.

The questionnaire provides information on the IE's participation in creation and development of social and public infrastructure, support of non-profit organizations providing public services in the regions the IE operates over the past five years. In addition, it is necessary to specify name and total cost of the project, place and terms of its implementation, and the amount of the IE's investments.

When providing information in the questionnaire, projects should be grouped by the following areas of activity:

- construction, reconstruction of educational facilities, as well as procurement technical assistance to institutions of this sphere;
- construction, reconstruction of health care facilities, as well as procurement technical assistance to institutions in this sphere;
- construction, reconstruction of sports facilities, as well as procurement technical assistance to institutions in this sphere;
- construction, reconstruction of cultural, religious and tourist facilities, procurement technical assistance to such institutions;
- participation in the construction, repair and maintenance of utility facilities;
- participation in the construction, repair and maintenance of transport infrastructure facilities;
- participation in projects related to improvement, creation of comfortable urban environment;
- participation in other public infrastructure development projects;
- training of local people using educational programs, interaction with educational organizations;
- participation in other projects to create and support non-profit organizations providing public services.

8.2.4 Finalization of results

Based on the results of IE questionnaires, the content of the completed questionnaires shall be processed and verified by the Expert group (EG).

The EG may include representatives of executive authorities of territorial entities of the Russian Federation,

business associations, educational organizations of higher education, autonomous non-profit organizations, the public, and independent experts.

In order to verify provided information, while using the information contained in the questionnaire, the EG may also

- use publicly available information about the IE's activities posted on the Internet;
- request additional information;
- hold meetings and conversations with the IE's employees and their family members;
- undertake field activities;
- conduct expert or public discussions;
- use other publicly available sources of information that are legally available.

In the absence of confirmation of the information provided by the IE, no points shall be assigned for the relevant indicator.

8.2.5 Calculation of overall score of the questionnaire

8.2.5.1 Calculate the overall score as the sum of the total scores of the three activities: environment, people and state using the following formula

$$\text{Overall score of the questionnaire} = \begin{array}{c}\text{Total score of the "Environment" activity" +}\\ \text{+ Total score of the "People" activity +}\\ \text{+ Total score of the "State" activity}\end{array} \quad (29)$$

8.2.5.2 Calculate the overall score of each activity as the sum of the points scored on the relevant indicators in the "Questionnaire" section.

8.3 Enterprises operating with no hired employees

8.3.1 Environment

Within this activity, it is necessary to assess an indicator characterizing the level of environmental responsibility of enterprises. The maximum score is 10 points.

8.3.1.1 BAT indicator

The indicator means use of BAT in its production processes. The maximum score is 5 points.

Scoring of the indicator:

- in individual production processes – 1 point;
- in main production processes – 3 points;
- in all or almost all production processes – 5 points.

Indicate specific BAT applied by enterprises in the column "comments" of the questionnaire.

If the costs of measures to implement BAT are deducted from the amount of payment for negative environmental impact (see 7.1.1.1 or 7.2.1.1), no points are assigned for this indicator.

8.3.1.2 Environmental policy and projects indicator

The indicator means the level of participation in environmental projects and campaigns.

This indicator characterizes the level of the enterprise's participation in environmental projects and campaigns, including regional major environmental projects, over the past three years.

A regional major environmental project is a project aimed at significant improvement of the environmental situation, which will improve the quality of life of at least 10,000 people.

Scoring of the indicator:

- in the reporting period the enterprise participated in environmental campaigns and projects – 1 point;

- in the reporting period the enterprise implemented environmental campaigns and projects by itself – 2 points;

- the enterprise regularly implements environmental campaigns and projects over the last three years with involvement of its own and third-party resources (activists, volunteers, local residents, other organizations) – 3 points;

- in the reporting period the enterprise implemented regional major environmental projects aimed at eliminating accumulated environmental damage related to the results of its activities – 4 points;

- in the reporting period the enterprise implemented regional major environmental projects, aimed at eliminating accumulated environmental damage, not related to the results of its activities – 5 points.

Indicate specific environmental campaigns and projects applied by the enterprise or implemented with its participation in the column "comments" of the questionnaire.

8.3.2 People

Within this activity, it is necessary to assess implementation of charitable projects aimed at strengthening family values, traditions, society and national safety. The maximum score is 20 points.

8.3.2.1 Indicators of charitable projects aimed at strengthening family values, traditions, society and national safety

a) Donations

This indicator characterizes the enterprise’s financial participation in donations to charitable organizations and funds, religious organizations.

Scoring of the indicator:

- at the expense of the enterprise – 10 points;

- does not make donations – 0 points.

b) Implementation of charitable projects aimed at strengthening family values, traditions, society and national safety

Scoring of the indicator:

- in the reporting period the enterprise implemented charitable projects aimed at strengthening family values, traditions, society and national safety – 3 points;

- the enterprise regularly over the last three years implements charitable projects aimed at strengthening family values, traditions, society and national safety – 5 points;

- the enterprise regularly over the last three years implements charitable projects aimed at strengthening family values, traditions, society and national safety, and transfers at least 0.3% of annual revenue for these purposes – 10 points.

- none – 0 points.

Specify in the comments specific charitable projects aimed at strengthening family values, traditions, society and national safety, implemented by the enterprise. Specify name of the project, place and terms of its implementation (including up to the present time), the amount of funds spent.

8.3.3 State

Within this activity, it is necessary to assess the enterprise's contribution to the social and economic development of the regions it operates in. The maximum score is 20 points.

8.3.3.1 Indicator of social investments in regions of operation

Assess the indicator characterizing the volume of social investments in the regions of operation. The maximum score is 20 points.

In order to calculate the indicator, the enterprise shall specify the following data:

- average annual volume of revenue over the last five years, thousand rubles;
- average annual volume of social investments in the regions of operation over the last five years, thousand rubles.

The indicator "Volume of social investments in the regions of operation" is defined as the ratio of the average annual volume of social investments in the regions of operation over the last five years to the average annual volume of the IE's revenue over the last five years multiplied by 100%.

The indicator is calculated using the following formula

$$\text{Volume of social investments in regions of operation} = \frac{\text{Average annual volume of social investments in the regions of operation over the last five years}}{\text{Average annual volume of the IE's revenue over the last five years}} \cdot 100\% \quad (30)$$

Scoring of the indicator:

- 1% and more – 20 points;
- 0.9% to 1% – 18 points;
- 0.8% to 0.9% – 16 points;
- 0.7% to 0.8% – 14 points;
- 0.6% to 0.7% – 12 points;
- 0.5% to 0.6% – 10 points;
- 0.4% to 0.5% – 8 points;
- 0.3% to 0.4% – 6 points;
- 0.2% to 0.3% – 4 points;
- 0.1% to 0.2% – 2 points;
- less than 0.1%, but there are social investments – 1 point;
- no social investments – 0 points.

The questionnaire provides information on the enterprise's participation in the creation and development of social and public infrastructure, support of non-profit organizations providing public services in the regions it operates over the past five years. In addition, it is necessary to specify name and total cost of the project, place and terms of its implementation, and the amount of investments.

The projects should be grouped by the following areas of activity:

- construction, reconstruction of educational facilities, as well as procurement technical assistance to institutions of this sphere;
- construction, reconstruction of health care facilities, as well as procurement technical assistance to institutions in this sphere;
- construction, reconstruction of sports facilities, as well as procurement technical assistance to institutions in this sphere;

- construction, reconstruction of cultural, religious and tourist facilities, procurement technical assistance to such institutions;
- participation in the construction, repair and maintenance of utility facilities;
- participation in the construction, repair and maintenance of transport infrastructure facilities;
- participation in projects related to improvement, creation of comfortable urban environment;
- participation in other public infrastructure development projects;
- training of local people using educational programs, interaction with educational organizations;
- participation in other projects to create and support non-profit organizations providing public services.

8.3.4 Finalization of results

Based on the results of the questionnaires, the content of the completed questionnaires shall be processed and verified by the Expert group (EG).

The EG may include representatives of executive authorities of territorial entities of the Russian Federation, business associations, educational organizations of higher education, autonomous non-profit organizations, the public, and independent experts.

In order to verify provided information, while using the information contained in the questionnaire, the EG may also

- use publicly available information about the enterprise's activities posted on the Internet;
- request additional information;
- undertake field activities;
- conduct expert or public discussions;
- use other publicly available sources of information that are legally available.

In the absence of confirmation of the information provided by the enterprise, no points shall be assigned for the relevant indicator.

8.3.5 Calculation of overall score of the questionnaire

8.3.5.1 Calculate the overall score as the sum of the total scores of the three activities: environment, people and state using the following formula

$$\text{Overall score of the questionnaire} = \begin{array}{c}\text{Total score of the "Environment" activity} + \\ + \text{Total score of the "People" activity} + \\ + \text{Total score of the "State" activity}\end{array} \quad (31)$$

8.3.5.2 Calculate the overall score of each activity as the sum of the points scored on the relevant indicators in the "Questionnaire" section.

9 Interaction with leading business associations

Within this activity, information from leading business associations shall be collected and analyzed. Information on interaction with leading business associations can also be provided by a rating participant in the questionnaire.

The maximum overall score at this step is 10 points. This score shall be included in the assessment of legal entities and individual entrepreneurs under the section "Tax history and trustworthiness" of the "State" activity.

9.1 Indicator of membership in leading business associations

This indicator characterizes membership of legal entities and individual entrepreneurs in leading business associations.

Scoring of the indicator:

- an enterprise is a member of a leading business association – 5 points;
- an enterprise is not a member of a leading business association – 0 points.

The information shall be received from leading business associations, rating participants.

9.2 High-performance indicator

This indicator shows if the enterprise has got prizes in awards and contests (nominations) held by leading business associations of entrepreneurs.

Scoring of the indicator:

- the enterprise is the winner of awards, contests (nominations) – 5 points;
- the enterprise is a price winner of awards, contests (nominations) – 3 points;
- the enterprise is not a winner or prize winner of awards, contests (nominations) – 0 points.

The information shall be received from leading business associations, rating participants

9.3 Calculation of overall additional score

The overall additional score based on the results of the assessment of interaction with leading business associations of entrepreneurs is calculated as the sum of two indicators using the following formula

$$\text{Overall additional score} = \begin{array}{c}\text{Indicator of membership in leading business associations +} \\ \text{+ High-performance indicator}\end{array} \quad (32)$$

10 Rating of a group of companies

At the rating participant's request, a consolidated overall score of a group of companies can be calculated for enterprises included in the rating being members of the same group of companies. In its request, the rating participant shall independently specify TIN and names of enterprises included in the group of companies for the purpose of further calculation.

The consolidated overall score of a group of companies is calculated as a weighted average of the overall scores of the EPS-rating of legal entities and individual entrepreneurs included in the group of companies. The number of employees of these legal entities and individual entrepreneurs included in the group of companies is used as a weight.

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[2] Resolution of the Government of the Russian Federation dd December 23, 2014, No. 1458 "On the procedure for determining technology being the best available technology, as well as development, updating and publication of information and technical guides on the best available technologies" (Постановление Правительства Российской Федерации от 23 декабря 2014 г. № 1458 «О порядке определения технологии в качестве наилучшей доступной технологии, а также разработки, актуализации и опубликования информационно-технических справочников по наилучшим доступным технологиям»)

[3] Federal Law No. 127-FZ "On Insolvency (Bankruptcy)" dated October 26, 2002 (Федеральный закон от 26 октября 2002 г. № 127-ФЗ «О несостоятельности (банкротстве)»)

[4] Federal Law dd August 8, 2001, No. 129-FZ "On State Registration of Legal Entities and Individual Entrepreneurs" (Федеральный закон от 8 августа 2001 г. № 129-ФЗ «О государственной регистрации юридических лиц и индивидуальных предпринимателей»)

[5] Federal Law dd August 7, 2001, No. 115-FZ "On combating money laundering and terrorist financing" (Федеральный закон от 7 августа 2001 г. № 115-ФЗ «О противодействии легализации (отмыванию) доходов, полученных преступным путем, и финансированию терроризма»)

[6] Criteria for classifying individuals, Russian organizations and foreign organizations operating in the territory of the Russian Federation as major taxpayers, approved by Order of the Federal Tax Service of Russia No. ММ-3-06/308@ dated May 16, 2007. (Критерии отнесения физических лиц, российских организаций и иностранных организаций, осуществляющих деятельность н а территории Российской Федерации, к крупнейшим налогоплательщикам, утвержденные приказом ФНС России от 16 мая 2007 г. № ММ-3-06/308@)

[7] Labor Code of the Russian Federation (Трудовой кодекс Российской Федерации)

UDK 65.011.46:006.354 OKS 03.100.01

Key words: assessment of legal entities (оценка юридических лиц), integrated assessment of companies (комплексная оценка компаний), determination of trustworthiness level (определение уровня благонадежности), determination of sustainability level (определение уровня социальной и экологической ответственности), EPS-rating (ЭКГ-рейтинг), responsible business (ответственный бизнес), business reputation index (индекс деловой репутации)

Editor *L.V. Koretnikova*
Technical editor *V.N. Prusakova*
Proofreader *O.V. Lazareva*
Desktop publishing by *E.A. Kondrashova*

Sent to the printer's on 15.01.2024. Signed to print on 19.01.2024. Format 60×84 ⅛ Typeface Arial.
Conventional printed sheets 4,65. Published sheets 3,72.

Prepared on the basis of the electronic version provided by the standard's developer.

Prepared in a single version in FBU "Institut Standartizatsii"
for acquisition of the Federal Information Fund of standards
117418, Moscow, Nakhimovskiy pr-t, build. 31, appart. 2.
http://www.gosinfo.ru info@gosinfo.ru