

Международные стандарты и руководства в области КСО

Социальная отчетность.

Зачем она нужна?

Нематериальные активы и стоимость компании: стоимость бренда

	Brand	Capitalization, USD bil	Y-t-Y change
1	Apple	153,285	84%
2	Google	111,498	-2%
3	IBM	100,849	17%
4	McDonald's	81,016	23%
5	Microsoft	78,243	2%
6	Coca-Cola	73,752	8%
7	at&t	69,916	-
8	Marlboro	67,522	18%
9	China Mobile	57,326	3 9%
10	GE	50,318	12%

Нематериальные активы и СТОИМОСТЬ КОМПАНИЙ

Классификация НМА

**Объекты
интеллектуаль-
ной
собственности**

**Регулируемые
патентным
правом**

**Регулируемые
авторским
правом**

**Организационные
расходы.
Расходы, связанные с
открытием фирм, если
они являются вкладом
в уставный
капитал организации**

**НИР,
конструктор-
ские и
технологически
е
работы**

**Деловая
репутация
организации
(разница между
покупной
стоимостью
организации и
её балансовой
стоимостью)**

Социальная отчетность.

Цели

- ▶ заниматься большим, чем только экономикой;
- ▶ показывать больше, чем только экономические показатели;
- ▶ быть подотчетным для многих групп стейкхолдеров;
- ▶ расширение цели: отчитываться не только о финансовых достижениях.

Польза для общества

Общество получает выгоды при включении в отчетность «социальной» и «экологической» составляющих по следующим причинам: :

- ▶ Происходит реализация права (неюридического) стейкхолдера на получение информации;
- ▶ Сбалансирование корпоративной мощи и корпоративной ответственности;
- ▶ Увеличение транспарентности (прозрачности) корпоративной деятельности;
- ▶ Определение социальных и экологических издержек от экономического успеха

Стейкхолдеры

Стейкхолдер компании - категория, которая может влиять или на которую могут влиять действия бизнеса в целом.

Stakeholders	Examples of interests
Government	taxation, VAT, legislation, low unemployment, truthful reporting.
Employees	rates of pay, job security, compensation, respect, truthful communication.
Customers	value, quality, customer care, ethical products.
Suppliers	providers of products and services used in the end product for the customer, equitable business opportunities.
Creditors	credit score, new contracts, liquidity.
Community	jobs, involvement, environmental protection, shares, truthful communication.
Trade Unions	quality, Staff protection, jobs
Owner	have interest of the success of his/her

/answers – May 8, 2012

Follow our stories

A Second Life



Thanks to medical support, HIV-positive Artemisa Chiziane gave birth to a healthy baby. She now counsels other affected women in Mozambique.

A story by Licinio Azevedo

Available on the App Store



April 23, 2012
Oktoberfest Emperors
 by C. Stiefenhofer



April 3, 2012
Unexpected Idyll
 by L. Schmid & T. Streuber



User Generated Story
 Josh's Portland film
Riding The MAX



Product Groups

Product Search & Index

Market-specific Solutions

- > Automation
- > Building Technologies
- > Communication Networks
- > Consumer Products
- > Drive Technology
- > Energy
- > Financial Solutions
- > Healthcare
- > Lighting (OSRAM)
- > Mobility
-
- > Service

- > Investor Relations
- > Press
- > Jobs & Careers
- > Innovation
- > **Sustainability**
- > About Siemens

- > Energy
- > Healthcare
- > Industry
- > Infrastructure & Cities

The Future of Energy

Germany's new energy policy - how to pave the way to a new electricity age. >

Siemens Youtube Channel

Explore videos on the different areas in which Siemens is active today. >

Get to Know Us

Careers
 Investor Relations
 Press Releases
 Amazon and Our Planet
[Amazon in the Community](#)

Make Money with Us

Sell on Amazon
 Become an Affiliate
 Advertise Your Products
 Independently Publish with Us
[› See all](#)

Let Us Help You

Your Account
 Shipping Rates & Policies
 Amazon Prime
 Returns Are Easy
 Manage Your Kindle
 Help



[Canada](#) [China](#) [France](#) [Germany](#) [Italy](#) [Japan](#) [Spain](#) [United Kingdom](#)

AbeBooks
 Rare Books
 & Textbooks

AmazonLocal
 Great Local Deals
 in Your City

AmazonSupply
 Business, Industrial
 & Scientific Supplies

AmazonWebServices
 Scalable
 Cloud Services

AmazonWireless
 Cellphones &
 Wireless Plans

Askville
 Community
 Answers

Audible
 Download
 Audio Books

BeautyBar.co
 Prestige Beaut
 Delivered

Book Depository
 Books With Free
 Delivery Worldwide

CreateSpace
 Indie Publishing
 Made Easy

Diapers.com
 Everything
 But The Baby

DPRReview
 Digital
 Photography

Endless
 Shoes
 & More

Fabric
 Sewing, Quilting
 & Knitting

IMDb
 Movies, TV
 & Celebrities

Junglee.com
 Shop Online
 in India

MYHABIT
 Private Fashion
 Designer Sales

Shopbop
 Designer
 Fashion Brands

Soap.com
 Health, Beauty &
 Home Essentials

Wag.com
 Everything
 For Your Pet

Warehouse Deals
 Open-Box
 Discounts

Woot
 Never Gonna
 Give You Up

Yoyo.com
 A Happy Place
 To Shop For Toys

Zappos
 Shoes &
 Clothing

[Conditions of Use](#) [Privacy Notice](#) [Interest-Based Ads](#) © 1996-2012, Amazon.com, Inc. or its affiliates

[AbeBooks](#)

[AmazonLocal](#)

[AmazonSupply](#)

[AmazonWebServices](#)

[AmazonWireless](#)

[Askville](#)

[Audible](#)

[Book Depository](#)
 Books With Free
 Delivery Worldwide

[CreateSpace](#)
 Indie Publishing
 Made Easy

[Diapers.com](#)
 Everything
 But The Baby

[DPRReview](#)
 Digital
 Photography

[Endless](#)
 Shoes
 & More

[Fabric](#)
 Sewing, Quilting
 & Knitting

[IMDb](#)
 Movies, TV
 & Celebrities

[MYHABIT](#)
 Private Fashion
 Designer Sales

[Shopbop](#)
 Designer
 Fashion Brands

[Soap.com](#)
 Health, Beauty &
 Home Essentials

[Wag.com](#)
 Everything
 For Your Pet

[Warehouse Deals](#)
 Open-Box
 Discounts

[Woot](#)
 Never Gonna
 Give You Up

[Yoyo.com](#)
 A Happy Place
 To Shop For Toys

[Conditions of Use](#) [Privacy Notice](#) [Interest-Based Ads](#) © 1996-2012, Amazon.com, Inc. or its affiliates



Все сайты «Газпрома»

Контрастная версия

RU EN

Контактная информация

Карта сайта

поиск

Найти

[О «Газпроме»](#)

[Акционерам и инвесторам](#)

[Пресс-центр](#)

[Охрана природы](#)

[Доска объявлений](#)

[Социальная ответственность](#)

[Карьера](#)

[Закупки](#)



Досрочно завершена укладка второй нитки «Северного потока»

19 апреля 2012



Информаторий

[Как строят подводные газопроводы](#)

Котировки акций

Капитализация

Котировки	Изменение	Процент	Капитализация
MICEX / RUB	↓ 139,58	-2,19%	3 304 348 930 582
London / USD	↓ 8,82	-2,76%	104 400 191 889
Frankfurt / EUR	↓ 6,88	-2,83%	81 436 884 376

Gazprom (MICEX)



«Газпром» день за днем



Крупнейшие проекты:

[Ямал](#)

[Восточная программа](#)

[Северный поток](#)

[Южный поток](#)

[Штокман](#)

[Сахалин-2](#)

[Газификация](#)

Лента событий

RSS Подписка



ВСЕГДА В ДВИЖЕНИИ

ENGLISH VERSION ::

Сайты организаций группы "ЛУКОЙЛ"

О Компании	■
Корпоративное управление	■
Пресс-центр	■
Центр инвестора и акционера	■
Запасы и добыча	■
Переработка	■
Энергетика	■
Поставка и реализация продукции	■
Тендеры	■
Социальная политика	■
Окружающая среда	■
Реализация непрофильных активов	■

ГЛОБАЛЬНЫЙ БИЗНЕС ЛУКОЙЛ

■	Поддержка детских домов и детских образовательных учреждений
■	Программы в области образования
■	Поддержка медицинских учреждений
■	Конкурс социальных проектов
■	Поддержка музеев и творческих коллективов
■	Издательские проекты
■	Поддержка религиозных конфессий
■	Адресная помощь
■	Корпоративное волонтерство

2 – 2021 гг.



Вы находитесь на сайте для абонентов МТС Москва и Подмосковье

Да, я абонент МТС Москва и Подмосковье

[Изменить регион](#)

[Частным клиентам](#)

[Корпоративным клиентам](#)

[О компании](#)

[Партнерам](#)

[О компании](#)

[Руководство](#)

[Инвесторам и акционерам](#)

[Пресс-центр](#)

[Карьера](#)

[Социальная ответственность](#)

[Закупки](#)



Уважаемые друзья!

Мы работаем в отрасли телекоммуникаций — стратегической для развития страны и незаменимой для решения широкого круга повседневных и бизнес-задач каждого человека. Все виды сервисов, которые предоставляет МТС, — мобильная и фиксированная связь, доступ в Интернет, — уже давно прочно вошли в «потребительскую корзину» каждого россиянина...

[Полный текст обращения А. Дубовского, президента ОАО "МТС"](#)



- Есть предложения? [Напишите нам](#)
- Возникли вопросы? [Найдите ответ](#)

Часто требуются:

- [Новости компании](#)
- [Коротко об МТС](#)
- [Дивиденды](#)
- [Пригласить спикера МТС](#)
- [Вакансии](#)
- [Информация для СМИ](#)



Финансовая и операционная отчетность Группы МТС

Годовая и квартальная



Подарите детям будущее!

Помогите детям с тяжелым заболеванием опорно-



Годовой отчет 2010

Where should big corporations be spending their CSR resources?



CSR as value creation

★★★★★

Purpose	Impact	Benefits
Innovative and promotes sustainable business model	Fundamental strategic and operational impact	<ul style="list-style-type: none"> Shared value (business – institutions and communities) Promote competitiveness and innovation Promotes a sustainable business model Integrates business into the community Develops Human Capital (key in developing countries) Incorporated into the Business Strategy

CSR as risk management

★★★

Compliance	Medium to high strategic and operational impact	<ul style="list-style-type: none"> Mitigates operational impact Mitigates operational risks Supports external relationships
------------	---	--

CSR as corporate philanthropy

★★

Providing funding and skills	Little strategic and operational impact	<ul style="list-style-type: none"> Corporate Philanthropy and sponsorships Short-term benefits / not always sustainable Limited funds available Impact diluted because limited budget is allocated to many charities Corporate competencies and other business assets not fully utilized. Misalignment between business and social responsibility strategies and functions. Result in minimal social and business impact of social programmes.
------------------------------	---	---

Coca-Cola and Sustainability

Environmental Sustainability Priorities

We have established core priorities in line with the primary environmental impact areas of our business...



**GLOBAL WATER
STEWARDSHIP**



**SUSTAINABLE
PACKAGING**



**ENERGY MANAGEMENT
& CLIMATE PROTECTION**

We have set clear aspirations and targets



- Return an amount equivalent to what is used in our beverages and their production
- 20% improvement in water use ratio by 2012 (2004 baseline)
- 100% aligned with wastewater standards by the end of 2010



US Targets:

- Recycle or reuse 100 percent aluminum cans and PET bottles
- 7% overall lightweighting across all packaging by 2015
- 30% bottles/cans recovered by 2010; 50% by 2015
- 10% recycled content PET by 2010; 25% by 2015



- Grow the business, not the carbon in manufacturing operations; 5% reduction in Annex 1 countries by 2015 (2004 baseline)
- Deploy 100,000 HFC-free coolers by 2010
- 40-50% improvement in energy efficiency with cold drink equipment by 2010

UPS's Sustainability Strategy

Tied to:

Long-term corporate strategy (10-20 years)

Corporate Values and Culture
Training, Compliance, Employee Engagement

Key Performance Indicators

Functional Accountability

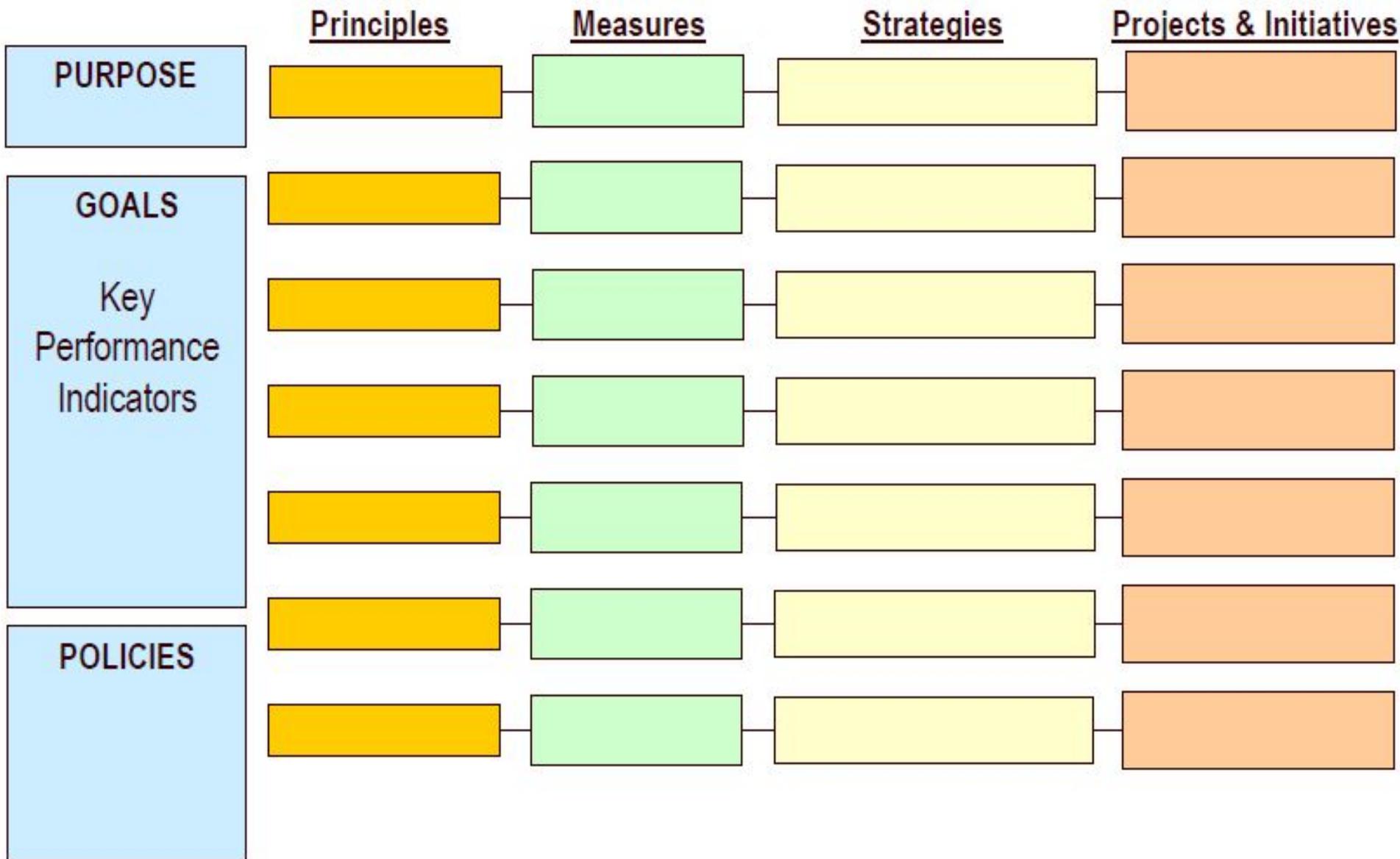
Integrated and Consistent

World-class reporting and assessment criteria (Credible)

Brand Commitment



Strategic Working Framework



The ROI:

Cost savings gained from
Efficiencies

Customer Preference: shared values,
priorities, new offerings

Talent Recruitment: Employer of
Choice

Employee Engagement/Retention

Corporate Citizen of Choice

Brand Equity

Good Will; Intangibles

Trust; Credibility

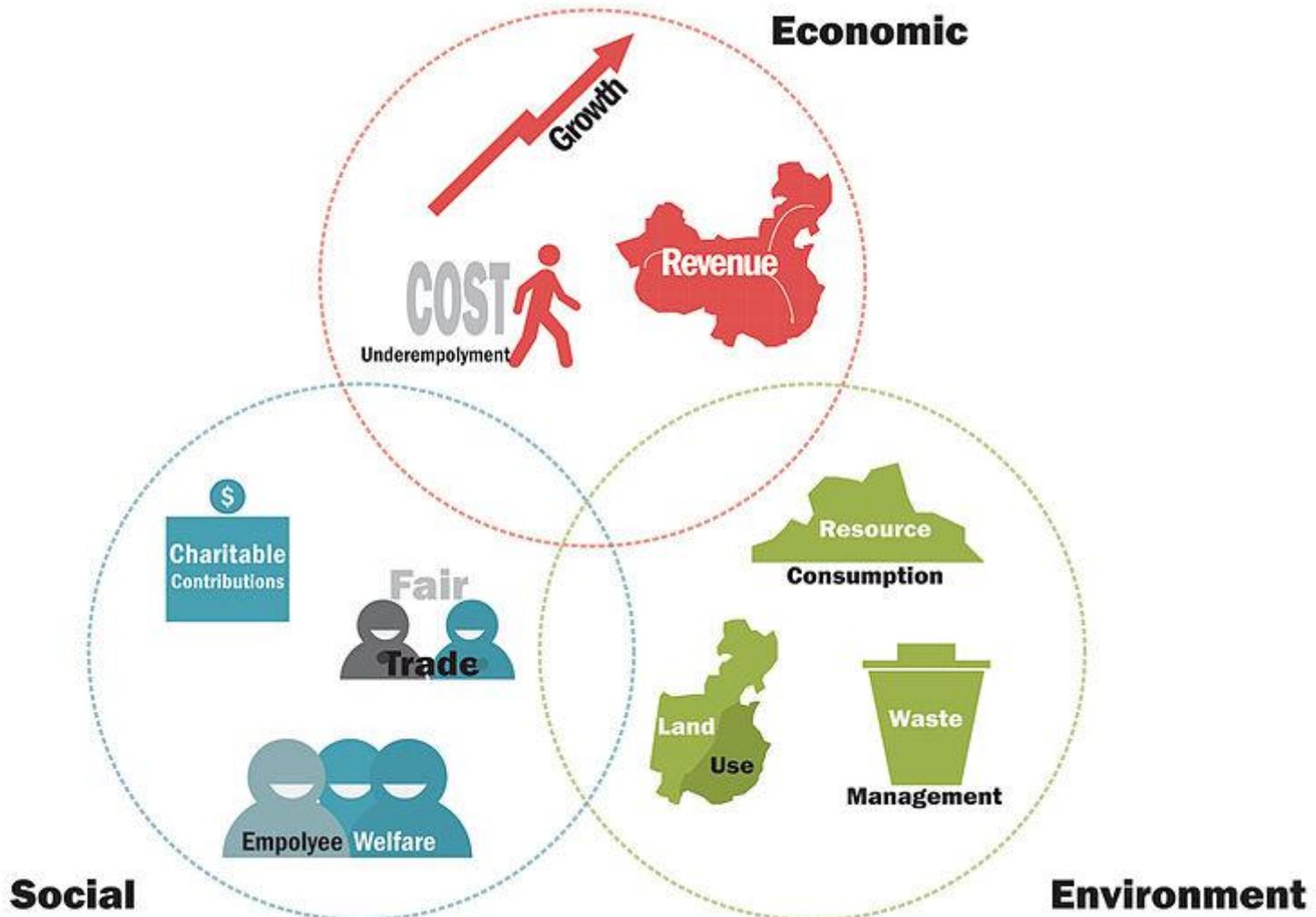


Виды отчетов

- ▶ Руководство по отчетности в области устойчивого развития Глобальной инициативы по отчетности (GRI).
- ▶ Нестандартизированные отчеты (метод тройного итога, метод Лондонской группы сравнительного анализа, метод группы корпоративного гражданства).
- ▶ Международные стандарты и руководства нефинансовой отчетности: стандарты серий ISO 14000, SA 8000, AA1000
- ▶ Глобальный договор ООН.

Forest Stewardship Council (1993)	Annual Report, Audit Results	Covers 11% of global forests used for productive activities
ISO14001 (1996)	Annual Report	As of December 2009, 223,149 organizations in 159 countries are certified to ISO 14000
SA8000 (1997)	Annual Report	Over 1.4 million workers are employed in over 2,400 SA8000 certified facilities in 65 countries, across 66 industrial sectors
Marine Stewardship Council (1997)	Annual Report, Audit Results	Covers 6% of global landed fish
Fair Labor Association (1998)	Annual Report, Audit Results	75% производства спорт. кроссовок
Fair Wear Foundation (1999)	Annual Report Audit Results	FWF affiliates in 2009 sourced from a total of 1,153 factories, with an estimated total of 300,000 workers (growth rate of 60% in the last 3 years)
UTZ CERTIFIED (1999)	Annual Report	5% мирового производства кофе
4C Association (2004)	Annual Report with performance data of member companies	30% мирового производства кофе
Roundtable on Sustainable Palm Oil (2004)	Audit Results	8% мирового производства пальмового масла

Triple Bottom Line

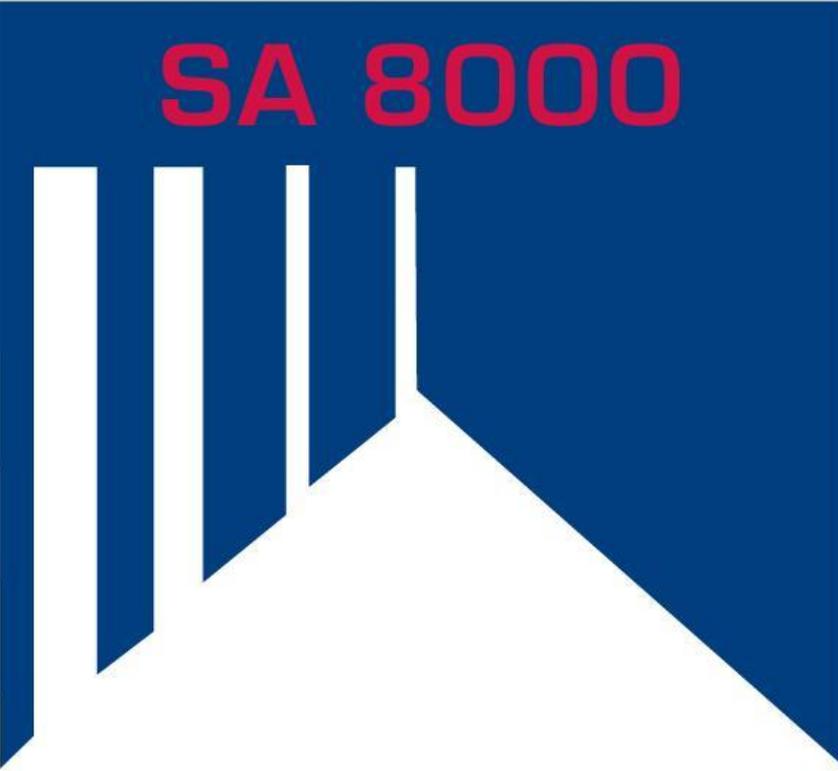




SAI

SOCIAL
ACCOUNTABILITY
INTERNATIONAL

SA 8000



®

SA8000 Elements

1. Child Labor
2. Forced & Compulsory Labor
3. Health & Safety
4. Freedom of Association & Right to Collective Bargaining
5. Discrimination
6. Disciplinary Practices
7. Working Hours
8. Remuneration
9. Management Systems

UNCTAD's Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting (ISAR)

Trade,

Investment and

Linkages

1. Total revenues
2. Value of imports vs. exports
3. Total new investments
4. Local purchasing

Employment

Creation and

Labour Practices

5. Total workforce with breakdown by employment type, employment contract and gender
6. Employee wages and benefits with breakdown by employment type and gender
7. Total number and rate of employee turnover broken down by gender
8. Percentage of employees covered by collective agreements

Group**Indicator**

Technology and
Human Resource
Development

9. Expenditure on research and development
10. Average hours of training per year per employee broken down by employee category
11. Expenditure on employee training per year per employee broken down by employee category

Health and
Safety

12. Cost of employee health and safety
13. Work days lost due to occupational accidents, injuries and illness

Group

Indicator

Government and
Community
Contributions

14. Payments to Government

15. Voluntary contributions to civil
society

Corruption

16. Number of convictions for
violations of corruption related
laws or regulations and amount of
fines paid/payable



AccountAbility

Setting the Standard for
Corporate Responsibility and
Sustainable Development

Research

Standards

Services

Standards ▼

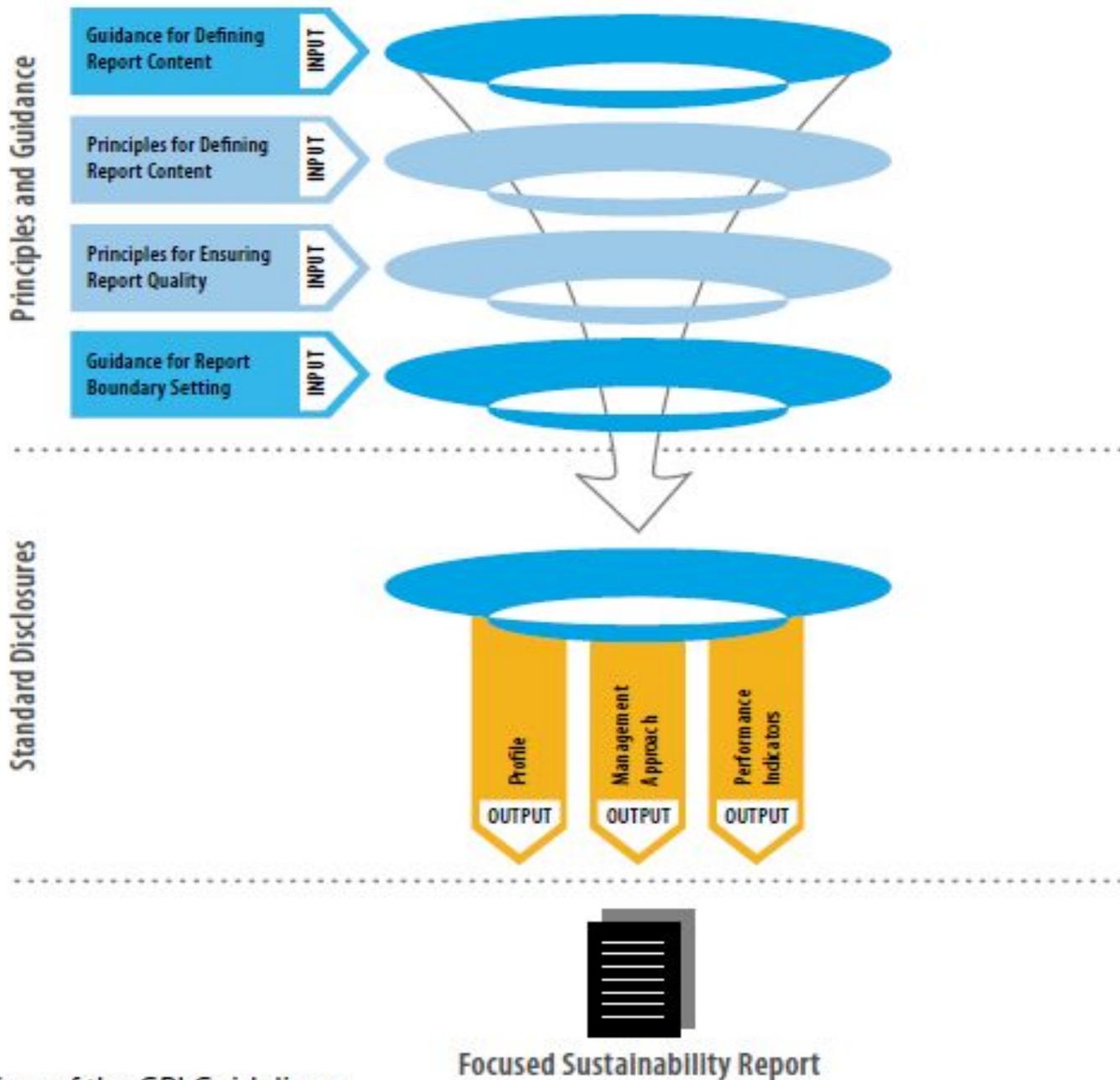
AA1000APS (Principles)

AA1000AS (Assurance)

AA1000SES
(Stakeholder
Engagement)

The AA1000 Standards

Options for Reporting



Report Application Level

C

C+

B

B+

A

A+

Standard Disclosures

Profile Disclosures

OUTPUT

Report on:
1.1
2.1 - 2.10
3.1 - 3.8, 3.10 - 3.12
4.1 - 4.4, 4.14 - 4.15

Disclosures on Management Approach

OUTPUT

Not Required

Performance Indicators & Sector Supplement Performance Indicators

OUTPUT

Report fully on a minimum of any 10 Performance Indicators, including at least one from each of: social, economic, and environment.**

Report Externally Assured

Report on all criteria listed for Level C plus:
1.2
3.9, 3.13
4.5 - 4.13, 4.16 - 4.17

Management Approach Disclosures for each Indicator Category

Report fully on a minimum of any 20 Performance Indicators, at least one from each of: economic, environment, human rights, labor, society, product responsibility.***

Report Externally Assured

Same as requirement for Level B

Management Approach disclosed for each Indicator Category

Respond on each core and Sector Supplement* indicator with due regard to the materiality Principle by either: a) reporting on the indicator or b) explaining the reason for its omission.

Report Externally Assured

* Sector supplement in final version

** Performance Indicators may be selected from any finalized Sector Supplement, but 7 of the 10 must be from the original GRI Guidelines

*** Performance Indicators may be selected from any finalized Sector Supplement, but 14 of the 20 must be from the original GRI Guidelines

IP

Indicator Protocols Set
Economic (EC)

Economic Performance Indicators

(стр. 55 (57))

Aspect: Economic Performance

- EC1** Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments.
- EC2** Financial implications and other risks and opportunities for the organization's activities due to climate change.
- EC3** Coverage of the organization's defined benefit plan obligations.
- EC4** Significant financial assistance received from government.

Aspect: Market Presence

- EC5** Range of ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation.
- EC6** Policy, practices, and proportion of spending on locally-based suppliers at significant locations of operation.
- EC7** Procedures for local hiring and proportion of senior management hired from the local community at significant locations of operation.

Aspect: Indirect Economic Impacts

- EC8** Development and impact of infrastructure investments and services provided primarily for public benefit through commercial, in-kind, or pro bono engagement.
- EC9** Understanding and describing significant indirect economic impacts, including the extent of impacts.

IP

Indicator Protocols Set
Environment (EN)

Indicator Protocols Set

Labor Practices and Decent Work (LA)

Indicator Protocols Set

Human Rights (HR)

Indicator Protocols Set

Society (SO)

Indicator Protocols Set

Product Responsibility (PR)

Performance Indicators

Aspect: Investment and Procurement Practices

CORE

HR1 Percentage and total number of significant investment agreements and contracts that include clauses incorporating human rights concerns, or that have undergone human rights screening.

CORE

HR2 Percentage of significant suppliers, contractors, and other business partners that have undergone human rights screening, and actions taken.

CORE

HR3 Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained.

Aspect: Non-discrimination

CORE

HR4 Total number of incidents of discrimination and corrective actions taken.

Aspect: Security Practices

ADD

HR8 Percentage of security personnel trained in the organization's policies or procedures concerning aspects of human rights that are relevant to operations.

Aspect: Indigenous Rights

ADD

HR9 Total number of incidents of violations involving rights of indigenous people and actions taken.

Aspect: Assessment

CORE

HR10 Percentage and total number of operations that have been subject to human rights reviews and/or impact assessments.

Aspect: Remediation

CORE

HR11 Number of grievances related to human rights filed, addressed, and resolved through formal grievance mechanisms.

Aspect: Freedom of Association and Collective Bargaining

CORE

HR5 Operations and significant suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk, and actions taken to support these rights.

Aspect: Child Labor

CORE

HR6 Operations and significant suppliers identified as having significant risk for incidents of child labor, and measures taken to contribute to the effective abolition of child labor.

Aspect: Forced and Compulsory Labor

CORE

HR7 Operations and significant suppliers identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of all forms of forced or compulsory labor.