



РОСАТОМ

ГОСУДАРСТВЕННАЯ КОРПОРАЦИЯ ПО АТОМНОЙ ЭНЕРГИИ «РОСАТОМ»

Основные принципы интегрированного отчета

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Основополагающие принципы

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Принцип (от лат. Principium) – основа, начало, база, исходное полагание

Принципы	Почему эти?
Стратегическая направленность и ориентация на будущее	Демонстрация устойчивости бизнеса
Связность информации	Системное и цельное восприятие пользователем отчетной информации
Реагирование и вовлечение стейкхолдеров	Повышение прозрачности и подотчетности. Влияние на создание стоимости: работа с общественными капиталами, с социальным капиталом
Существенность и краткость	Отражение всей существенной информации для основных стейкхолдерских групп в сжатой форме - «короткая песня о главном»
Достоверность	Формирование доверия, как следствие – повышение устойчивости бизнеса
Сравнимость и постоянство	Обеспечение сравнимости (компаний между собой и компании с самой собой)

Стратегическая направленность и ориентация на будущее

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Содержание	Как раскрывать
<p>Интегрированный отчет должен представлять стратегию организации, а также то, как стратегия соотносится со способностью компании создавать стоимость в кратко-, средне- и долгосрочной перспективе, и как стратегия соотносится с использованием капиталов (и влиянием на них).</p>	<p>Базовые полагания ИО:</p> <ol style="list-style-type: none">1. отчет - о прошлом, ИО – во многом, документ о будущем,2. ИО должен показывать устойчивость бизнеса, <p>поэтому:</p> <ul style="list-style-type: none">• не только отдельный раздел о стратегии, но и все основные разделы/темы/направления деятельности должны показывать вклад в реализацию стратегии;• тщательное раскрытие тем, близких к теме «стратегия»: внешняя среда (ситуация на рынках, возможности, риски, капиталы и ресурсы, прогнозные оценки и пр.);• удержание «временного дискурса» по всем основным темам.

Пример: National Australia Bank, 2011

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Focus on the strong Australian franchise and manage international positions for value.

- Grow our leading position in Business Banking and Wealth Management
- Build momentum in Personal Banking business through a differentiated strategy
- Improve rates of cross-sell across the franchise

2011 HIGHLIGHTS

- Marked two years of delivering against our Fair Value philosophy, with more than 450,000 new customers since our 'Break Up' and 'Unpopular' campaigns in 2010
- Extended our leading market share position in Business Banking*
- Gained market share in Personal Banking*
- MLC & NAB Wealth increased adviser numbers from 1,727 to 1,864
- Tilted our portfolio to high return on equity segments
- Laid the foundations for achieving higher rates of cross-sell through investment in Customer-led Innovation Strategy (CIS)
- Increased cash earnings in our international businesses
- NAB customer satisfaction levels at a 15-year high, with improvement above that of the other major Australian banks†

FOCUS GOING FORWARD

- Offer help, guidance and advice to customers when they need it, so they can better manage their money
- Ensure that customers are aware of the improvements and benefits of the full suite of our products and services
- Continue to grow the Australian Franchise
- Continue to build our Asian capability to support Australian franchise customers

* AFCA Monthly Banking Statistics, August 2011.
 † Roy Morgan Research, September 2011, Australian Main Financial Institutions, population aged 14+, six-month moving average. Customer satisfaction is based on customers who answered very/fairly satisfied. NAB compared with the three major banks (ANZ, CBA, WBC).



BUSINESS BANKING

Beefcorp, producer of the award-winning Sher Wagyu beef, is a NAB client that took advantage of the NAB Agribusiness Growth Program. The program, aimed at helping primary producers strengthen and grow their business, is just one initiative NAB has introduced as it continues to build the Australian banking franchise.

"The Agribusiness Growth Program was helpful because you got away and did some work towards looking at your business using some formal business management tools. We can talk about different things in the industry with our NAB manager. It's an open and informal relationship." **Nick Shaw**, Managing Director, Beefcorp

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Maintain balance sheet strength.

- Ensure the strength and security of our business by improving our capital and funding positions
- Diversify our funding sources
- Optimise the deployment of funding and capital across the franchise

2011 HIGHLIGHTS

- Improved the quality of our deposit base
- Strengthened our capital, funding and liquidity positions
- Established the capability to issue covered bonds in Australia and became the first bank to issue covered bonds in New Zealand

FOCUS GOING FORWARD

- Ensure the Group is well prepared to meet the more stringent funding and capital requirements of Basel III
- Continue to optimise the deployment of funding and capital across the franchise



WHOLESALE BANKING

NAB has taken a leading role in providing finance for the new Royal Adelaide Hospital Public Private Partnership (PPP) project. This project is the single largest infrastructure project in South Australia's history, the most technically advanced hospital project ever undertaken in Australia and the largest PPP completed this year.

"We were forming our consortia right at the height of the global financial crisis, so finance was difficult to raise. At the time, our total financing target was approaching \$3.5 billion and the relationship we have with NAB, and the leadership of the NAB team, was key to managing the group and getting the right solution for the deal." **Bevan Brunckhorst**, General Manager of Lighton Investment & Facility Management

Связь между стратегическими целями и стратегиями их достижения с КПЭ; по каждому стратегическому приоритету – описание, результаты года, фокус на будущее, кейс-стади. Далее по каждому подразделению – ключевые результаты, стратегия, прогноз на будущее.

СВЯЗНОСТЬ

Содержание

Интегрированный отчет должен отражать взаимосвязь и взаимозависимость между компонентами, которые имеют существенное значение для способности организации создавать стоимость с течением времени.

Как раскрывать

Связи между:

- «Частями» бизнес-модели
- Элементами содержания (стратегия и результаты года, КПЭ и стратегия, КПЭ и вознаграждения и пр)
- Прошлым, настоящим и будущим
- Финансовой и нефинансовой информацией
- Количественной и качественной информацией (в том числе «цифры + анализ»)
- С другими источниками информации
- С предыдущим отчетом
- Связанность текста внутри (внутренние ссылки, размещение значимой информации не только в «своем» разделе, графические связующие элементы и пр.)

Пример: AEGON, 2011

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As we have seen, the business environment in which AEGON operates has changed significantly in recent years. In response, AEGON has reduced costs and restructured operations in the United States, the Netherlands, the United Kingdom and Canada. We have lowered risk exposure and exited businesses that were no longer core to our strategy.

OUR STRATEGIC OBJECTIVES HOW WE ARE

These measures have transformed AEGON, making the company less vulnerable to fluctuations in world financial markets and more efficient in control of costs and its use of capital and resources. We want to build on this progress, and become a leader in all our chosen markets by 2015 - not necessarily the biggest, but the "most recommended" among our customers, employees and distributors, as well as the "most respected" insurer in wider society. Our long-term goal is to create sustainable earnings growth, an improved risk-return profile for our investors, and a company focused on the needs of its customers.

OUR BUSINESS IS CHANGING...

Aging populations

Changing customer behavior

Rising stakeholder expectations

Economic uncertainty

Regulatory changes

IN RESPONSE, WE HAVE SET FOUR STRATEGIC OBJECTIVES...



Optimize Portfolio by:

- Using capital efficiently, ensuring that it is targeted at those areas that offer the best returns and the strongest growth.
- Reducing exposure to fluctuations in financial markets, and releasing more capital for reinvestment in the business.



Enhance Customer Loyalty by:

- Building new distribution capabilities.
- Offering simple, easy-to-understand products that strengthen trust and inspire loyalty among customers.



Deliver Operational Excellence by:

- Reducing costs while further improving customer service.
- Encouraging greater efficiency in leveraging resources and capabilities.



Empower Employees by:

- Creating a culture of innovation and accountability.
- Using greater employee engagement to drive improvements in efficiency and customer service.

WITH A CLEAR AMBITION FOR THE FUTURE...

To be a leader in all our chosen markets by 2015

Описание пяти ключевых внешних трендов, связанные с ними риски и возможности, их влияние на стратегию, связь со стратегическими целями.

Реагирование и вовлечение стейкхолдеров

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Содержание	Как раскрывать
<p>В интегрированном отчете должен предоставляться взгляд на качество отношений организации с ключевыми стейкхолдерами, а также то, как и в какой степени организация понимает, принимает во внимание и реагирует на их законные потребности, интересы и ожидания.</p>	<p>Взаимодействие со стейкхолдерами: в целом и в рамках подготовки отчета</p> <p><u>Реагирование</u>: решения, действия и результаты деятельности, равно как и через постоянную коммуникацию со стейкхолдерами</p> <p><u>Взаимодействие</u> – регулярно в ходе обычной деятельности и для конкретных целей</p> <p><u>Баланс учета запросов</u>: существенные вопросы от основных стейкхолдерских групп</p>

Примеры взаимодействия в ходе подготовки отчета

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- Natura – мультистейкхолдерские панели для создания матрицы существенности
- HYUNDAI Engineering & Constructions - вовлечение стейкхолдеров в создание матрицы существенности
- ГК «Росатом» – 4 диалога (проект концепции, приоритетные темы, общественный слушания проекта отчета, общественное заверение)

Пример: ДИМО, 2012

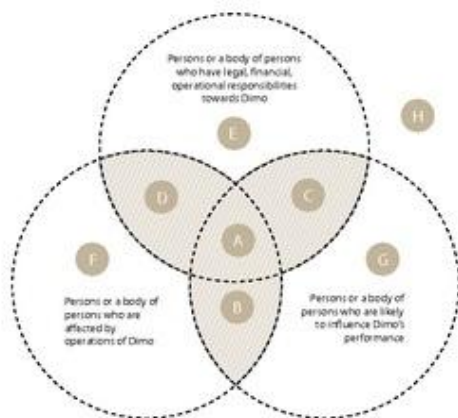
Stakeholder Identification

Mapping

Our universe of stakeholders was mapped in the context of our eight strategic imperatives, and checked against the following three non-mutually exclusive characteristics:

- Stakeholders who have legal, financial or operational responsibilities towards Dimo
- Stakeholders who are likely to influence Dimo's performance
- Stakeholders who are affected by Dimo's operations.

Stakeholder Identification Mechanism for Engagement



Basis for Engagement

Stakeholders were then identified for engagement as follows:

- Those who exhibited all three of the above characteristics were considered to be the most important, where engagement is a priority
- Those who exhibited any two of the above characteristics were regarded as the next important group, and also identified for engagement
- Those who exhibited only one or none of the said characteristics were not to be considered for engagement in general. However, the Sustainability Committee may decide to include any party in the engagement process on a case by case basis.

Stakeholder Engagement

The following table depicts the various methods by which we engage with our important stakeholder groups.

Stakeholders	Process of Engagement
Shareholders:	<ul style="list-style-type: none"> • One-to-one interview (by an independent third party on behalf of the Company) • Annual General Meeting provides an opportunity to review the past year's performance and engage in discussions with the management • Annual Report • Quarterly reports provide a quarterly review of performance • Company website
Customers:	<ul style="list-style-type: none"> • One-to-one interviews (by an independent third party) • Customer Relationship Management (CRM) process enables keeping in touch with the customer on a daily basis. It helps to respond to queries and problems from the customer. Problem solving for challenges the customer faces is also done through the CRM process • A Customer Satisfaction Index maintained by each Business unit provides an assessment of satisfaction levels and helps to improve problem solving capacities within the Company • Dimo Fleet Owners Club - Customer Loyalty programme • Mercedes-Benz Club • 24-hour roadside assistance • Dimo call centre
Employees:	<ul style="list-style-type: none"> • One-to-one interviews (by an independent third party) • Focus group discussions (by an independent third party) • Employee Council meetings • Employee Portal 'Dimo net' of the Company, accessible to every employee • Annual strategic planning meeting • Company's 'Open Door' policy encourages direct dialogue • Annual Employee Surveys - voluntary and confidential • HR Clinics - biannually • Individual Performance Reviews - biannually • Employee Rewards & Recognition • Product knowledge sharing session with employees
Business Partners and Suppliers:	<ul style="list-style-type: none"> • One-to-one interviews (by an independent third party) • Supplier Code of Conduct • A high speed 24x7 on line link enables constant dialogue with principals. Issues discussed include product quality, marketing, customer satisfaction and, 'problem solving' • On site visits from principals and on site visits to principals' locations facilitate engagement • Principals' Reports - Compiled by Dimo annually and submitted to respective principals

Как определяются стейкхолдеры относительно 8 стратегических целей и 3 характеристик. В таблице – способы взаимодействия с ключевыми группами стейкхолдеров.

Пример: Masisa, 2011

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STAKEHOLDER	IDENTIFICATION	WHY WE ENGAGE	ENGAGEMENT MECHANISMS	FREQUENCY	POSITIVE & NEGATIVE IMPACTS	RISK OF THAT STAKEHOLDER FOR MASISA	OPPORTUNITY OF THAT STAKEHOLDER FOR MASISA	RISK & OPPORTUNITY MANAGEMENT
Direct and indirect employees	- Direct or indirect employees hired by MASISA at its various operations.	Engagement with our employees directly impacts MASISA's financial, social and environmental performance (for example, product quality, environmental impacts generated by the operation and work safety).	- Periodic meetings by area, training, dissemination campaigns. - Meetings with unions. - Commitment survey.	Permanent	- Positive: Development of local manpower, knowledge transfer and increased employability.	An uncommitted employee could endanger the safety of the rest of the employees, the environment and product quality, and even paralyze our production operations.	Process, product and service innovation.	Commitment survey, the plans arising from this process, along with the performance evaluation process improve employee commitment and thereby reduce risks and increase opportunities.
Customers	- Buyers of our products (furniture makers, large surfaces, furniture industries and companies in the sector).	Satisfied customers allow us to make a long-term projection.	- Meetings and visits by the senior management and the sales and marketing areas. - Technical talks on products. - Handling of queries and advice. - Participation in shows and expositions of the industry. - Training. - La Placa newsletter.	Permanent	Positive: top quality products (for example, certified and low formaldehyde emissions); delivery on time, good after-sales service, timely handling of complaints.	Greater loss of commercial confidence	Unsatisfied needs.	- Red M, MASISA's loyalty program. - Direct communication and handling of complaints. Innovation and joint creation of products and solutions to anticipate market needs.
Suppliers	- small, mid and large-sized external companies that provide services, supplies and raw materials needed for production.	To meet our consumption needs to maintain operations in the short, medium and long term.	- Technological exchanges. - Visits to shows. - Site visits. - Long-term contracts. - New development agreements.	Permanent	Not applicable	- Resins and fiber are critical raw materials. - Technology enables us to anticipate needs and opportunities. Not having these services or raw materials on time could stop operations. - Non-compliance and work accidents. - Low environmental standards.	- Co-innovation - A permanent and quality supply is maintained.	- Supplier evaluation. - Long-term contracts. - Supplier development projects.
Surrounding communities	- People from towns near MASISA's forestry and industrial facilities. - Neighbors' associations. - Community organizations. - Schools, sports clubs and nearby companies.	We seek to strengthen our good neighbor status to maintain our social license to operate and grow.	- Meetings with and visits to communities and institutions. - Participation in community actions and in a joint development plan. - Response to specific requests and/or grievances. - Training and education courses. - Factory visits.	Permanent	- Positive: jobs, entrepreneurship opportunities, access to training on trades related to our sector, support for neighbors' associations and schools. - Negative: operating impacts.	- Neighbor conflicts that impair the social license to operate. - Temporary stoppage of forestry or industrial activities.	- Source of local manpower and suppliers. - Generation of partners.	- To keep environmental aspects under control, transparent community engagement of mutual respect. - Preference for filling direct and indirect jobs. - Local development programs.
Authorities and NGOs	- National, provincial and district authorities. - Health, environmental and port authorities, among others. - Non-profit environmental and social organizations.	This facilitates better understanding by the parties to prevent risks and create opportunities.	- Formal communications. - Meetings convened. - Visits and inspections. - Participation in regional/local projects and events. - Certification and continuous improvement processes. - Participation in roundtables.	Permanent		Regulations	- Generate cooperation instances and projects and the achievement of common objectives.	- Keep environmental aspects under control, legal compliance. - Permanent internal and external audits of the integrated management system. - Opening-up to joint initiatives. - Transparency.
Shareholders	- GrupoNuova. - Pension fund companies (AFPs). - Investment funds. - Natural people.	Company growth.	- Open and permanent communication channels with the Investor Relations department. - Delivery of periodic information. - Publication of quarterly financial results.	Permanent		Affects the level of confidence.	Access to capital for growth	Sound corporate governance and triple bottom line performance.

Таблица по ЗС: определение, почему взаимодействуют, как, частота, положительное и отрицательное влияние, риски и возможности для компании, управление ими

Существенность и краткость

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Содержание

В интегрированном отчете должна предоставляться краткая информация, которая является существенной для оценки способности организации создавать стоимость в кратко-, средне- и долгосрочной перспективе.

Как раскрывать

Определение существенных вопросов (для организации, для основных стейкхолдеров, их соотношение), - таких, которые могут повлиять на стратегию организации, ее бизнес-модель, капиталы.

Дополнительная важная информация – ссылки на другие источники информации (сайты, другие отчеты и пр.).

Краткость (сжатие инф-ции) – за счет графической визуализации (схемы, таблицы, диаграммы и пр.).

Пример: Anglo Platinum, 2011

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MATERIAL ISSUES

Determining materiality is a critical part of reporting in accordance with the guidelines of the Global Reporting Initiatives (GRI). Each year the Company undertakes a formal materiality assessment that is tabled at the Board's Audit Committee for discussion and input prior to being finalised.

Materiality analysis

The 2011 materiality analysis was conducted using the GRI's G3 "self-test" methodology for materiality. In determining materiality a number of internal and external factors were evaluated as follows:

Internal factors

- **Policies** – Key Company principles and policies encompassing Company integrity and values, company strategy, safety, health, the environment and labour.
- **Risk** – Significant risks to Anglo American Platinum (Amplats) as defined by the internal risk methodologies described on page 102.
- **Opportunities** – The Company's core products and the manner in which these can, or could, contribute to sustainable development.
- **Stakeholders** – An internal review of the interests and expectations of stakeholders specifically invested in the success of the Company, eg employees, unions, shareholders and suppliers.

External factors

- **Industry-wide issues** – A review of the material issues reported by other businesses in the sector, including Anglo American plc, Impala Platinum, Lonmin Platinum, AngloGold Ashanti, Rio Tinto,

BHP, Xstrata and Teck.

- **Mineral policy, legislation and norms** – A review of the requirements of key legislation and mineral policy including, inter alia, the Minerals Petroleum Resources Development Act, the National Environmental Management Act, and the National Water Act. Other key codes and norms are the requirements of the principles of the United Nations Global Compact, the Performance Standards of the International Finance Corporation and core issues relating to ISO 26000.
- **Memberships, associations and panels** – An analysis of issues raised through organisations such as the International Platinum Group Metals Association, the Chamber of Mines, the International Council on Mining and Metals, and our external review panel.

Our most material issues

Following the completion of the materiality analysis and deliberation with the Company's Audit Committee, it is the Company's view that the five most material issues affecting the Company's short-, medium- and long-term sustainability are as follows:

- Financial sustainability
- Safety and health performance
- Mineral policy and legislative compliance
- Community impacts and benefits
- Access to, and allocation of, resources

The table on the opposite page is a summary of what each material issue covers, why it is important, and what the Company is doing to address it.

Material issues	Financial sustainability	Safety and health	Regulation and minerals legislation
What does this cover?	<ul style="list-style-type: none"> • Headline earnings. • Net debt. • Gross profit margin. 	<ul style="list-style-type: none"> • Worker safety (employee and contractor). • Worker health and wellness. 	<ul style="list-style-type: none"> • Our mining rights as granted by the Department of Mineral Resources. • Adherence to the Mining Charter and implementation of its social and labour plans. • Other material licences and authorisations such as approvals of environmental impact assessments (EIAs) and water-use licences.
Why is it important?	<ul style="list-style-type: none"> • Without profits our Company would not exist and its benefits to society would be lost. 	<ul style="list-style-type: none"> • The mining business carries inherent risks that may affect the safety and health of our workers. • We want all people who work at Anglo American Platinum Limited (Amplats) to return home safely and healthy at the end of their shift. 	<ul style="list-style-type: none"> • Without a valid mining right we would not be permitted to mine. • Non-adherence to the Mining Charter and/or failure to implement the social and labour plans can lead to rights being revoked. • Approved EIAs and water-use licences are key to ensuring that our environmental impacts are minimised.
What do our stakeholders expect from us	<ul style="list-style-type: none"> • Shareholders want a sound return on their investment. • The Government wants taxes. • The communities close to our operations want benefits from our business. These include procurement benefits, employment and the provision of infrastructure. 	<ul style="list-style-type: none"> • To make safety and health the top priority in any situation and have no injuries as a result. • To build, maintain and continually improve safety and health systems. • To fix problems promptly and notify anyone who may be affected by them. 	<ul style="list-style-type: none"> • Legal compliance and the validity of all rights, authorisations and permits. • Implementation of the Mining Charter and the social and labour plans.
What are we doing?	<ul style="list-style-type: none"> • Through our Company strategy we will create maximum value by understanding and developing the market for platinum group metals (PGMs); grow the Company to expand into those opportunities; and conduct our business safely, cost-effectively and competitively, thus contributing positively to our host communities. 	<ul style="list-style-type: none"> • Safety is one of our values. • We have a safety strategy intent on delivering "zero harm" to our employees. • We have programmes in place to reduce exposure to noise, TB and HIV. 	<ul style="list-style-type: none"> • Letters of conversion of mining rights were received in 2010. Fourteen rights have been converted and one is going through the administrative process. • Tracking social and labour plan implementation. • Engaging with the Department of Water and Environmental Affairs to get the four outstanding water-use licences approved.

Описание процесса определения существенности, выделение наиболее существенных областей. Они представлены в таблице: краткое описание, значимость, ожидания ЗС, что делает компания.

Пример: AkzoNobel, 2010

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Краткий обзор бизнеса, в том числе:

- как создается стоимость,
- ключевые рынки и характеристики бизнеса,
- внешние факторы, влияющие на стоимость,
- роль инноваций.

Краткий обзор внешнего контекста,
Обзор ключевых достижений года.

Achieving our medium-term ambitions

Strategic ambitions

Value

Outgrow our markets: Delivered

- Improved market share in many key mature and high growth markets
- Opened our new €275 million Specialty Chemicals site in Ningbo, China
- In Performance Coatings, acquired the powder coatings activities of the Dow Chemical Company, and Changzhou Prime Automotive Paint Co., Ltd (to support our mid-market car refinishes business in China)
- In Decorative Paints, signed an agreement to become the primary paint supplier to Walmart in the US.

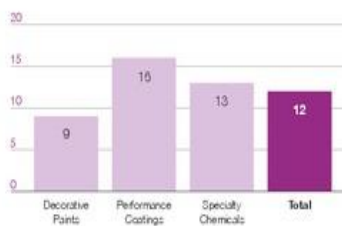
EBITDA margin > 14 percent: Delivered early

- Continued to manage gross margin percentage through pricing and procurement actions, despite challenging raw materials environment
- Completed delivery of €340 million of ICI synergies and almost all initiatives in our broader €200 million restructuring plan
- Achieved our 14 percent EBITDA margin target on an annual rolling basis in the second quarter of 2010.

OWC Improvement of 0.5 p.a.: Delivered

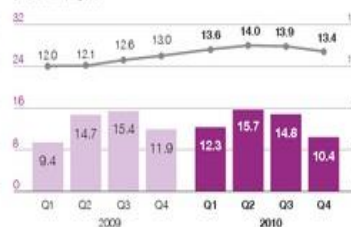
- Delivered strong credit control, despite the financial crisis
- Continued to consolidate suppliers and harmonize terms and conditions to ensure sustainable improvement in days of payables
- Continued roll-out of SAP in Decorative Paints, which will enable further substantial improvements in inventory management
- Implemented a best practices reference guide to enable future reductions in OWC levels.

Revenue growth in %

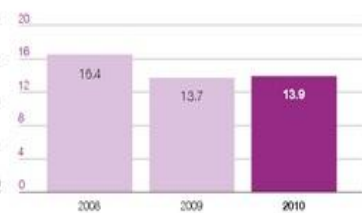


EBITDA margin

■ as a % of revenue
— annual rolling basis



Operating working capital as a % of revenue



Содержание	Как раскрывать
<p>Информация в интегрированном отчете должна быть достоверной.</p>	<p>Достоверность:</p> <ul style="list-style-type: none">• внешнее независимое заверение,• хорошо отлаженное вовлечение стейкхолдеров. <p>• <u>Полнота</u>: вся существенная информация (отчеты других организаций отрасли)</p> <p>• <u>Нейтральность</u>: сбалансированность (сильные и слабые стороны, позитивные и негативные результаты, уменьшение и увеличение капиталов и пр.; отчетность о ранее заявленных целях, прогнозах)</p> <p>• <u>Свобода от ошибок</u>: внутренний контроль (подтверждающие документы)</p>

Примеры

1 2

Novo Nordisk – независимое заверение социальной и экологической информации (в том числе AA1000APS), аудит финансовой информации

Gold Fields – заявление внутреннего аудита об эффективности внутреннего контроля, заверение качества отчетности второй стороной (консультантами), независимое аудиторское заверение нефинансовой информации

Rio Tinto – заявление о независимости аудиторов, независимый отчет аудиторов по финансовой информации

ГК «Росатом» - заключение ревизионной комиссии, аудит финансовой и нефинансовой информации, внутренний аудит процессов публичной отчетности, общественное заверение

Сравнимость и постоянство

1

2

Содержание

Информация должна быть представлена так, чтобы возможно было сравнивать:

- разные организации между собой, в том числе в динамике,
- саму организацию в разные периоды времени (в пределах существенных вопросов).

Как раскрывать

- Использование индикаторов и показателей
- Постоянные показатели из года в год/пояснение изменений
- Информация в разных отчетах не должна расходиться/пояснение расхождений

В настоящей ситуации:

- обращение к Элементам содержания
- контрольные данные по отрасли/региону
- стандартизированные отраслевые КПЭ
- относительные показатели