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### MANAGEMENT OF SUSTAINABLE BUSINESS DEVELOPMENT

Against the background of geopolitical instability and the consequences of the pandemic, there has been a reassessment of values, and the management of sustainable business development has become especially popular. The article examines the evolution of approaches in the management of sustainable development, the authors of this article propose a four-pronged approach that includes the IT component of business, inseparable in the age of information technology, combining and improving the implementation of goals in relation to three traditional components (economic growth, environmental safety, social balance). The analysis of approaches in the management of sustainable development in Russia and abroad is carried out.

**Keywords:** sustainable development, sustainable development goals, components of sustainable development.

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### УПРАВЛЕНИЕ УСТОЙЧИВЫМ РАЗВИТИЕМ БИЗНЕСА

На фоне геополитической нестабильности и последствий пандемии произошла переоценка ценностей, и управление устойчивым развитием бизнеса стало особенно популярным. В статье рассмотрена эволюция подходов в управлении устойчивым развитием, авторами данной статьи предложен четырёхединый подход, включающий неотделимую в век информационных технологий ИТ-составляющую бизнеса, объединяющую и улучшающую реализацию целей в отношении трёх традиционных компонентов (экономического роста, экологической безопасности, социального равновесия). Проведён анализ подходов в управлении устойчивым развитием в России и за рубежом.

**Ключевые слова:** устойчивое развитие, цели устойчивого развития, составляющие устойчивого развития.

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The problem of ensuring sustainable business development with limited resources worries millions of scientists and entrepreneurs from different countries. Since 1992, after the signing of the "Agenda for the XXI Century" within the framework of the United Nations conference, for the UN member states, including Russia, the focus on sustainable development has become global, and since 2015, uniform for all 17 Sustainable Development Goals (hereinafter – SDGs) have been formulated until 2030 [27]. All participants in economic activity should build a business guided by these goals, which will increase their competitiveness.

Now, to assess the real value of the company, non-financial indicators are also taken into account: reputation, image, intellectual capital, reliability, consumer trust, responsibility for the social and environmental environment [11, p. 2]. Therefore, the topic of sustainable business development is extremely relevant today.

It became especially relevant during the Covid-19 pandemic, when there was a reassessment of values, people began to think wider than the financial and economic framework: the image of companies that do not reduce personnel, despite difficulties, and additionally invest in the envi-

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ronment began to strengthen. The results of the Essentials Initiative Survey 2020–2021 [33] showed that every second person in the world notes the increased role of the topic of sustainable development compared to the period before the pandemic. For example, 46% of respondents noted that when choosing hygiene products, they are guided by the impact of waste on the environment. Entrepreneurs should take into account these trends to ensure the competitiveness of their products. According to N.V. Eremeeva, the sustainable economic development of the company, strengthened by the demand for its goods and services by the consumer, allows these organizations to exist and develop [1, p.6]. The success of individual enterprises shapes the sustainable development of the country.

For Russian businessmen, the negative impact on the stability of business, in addition to the consequences of covid restrictions in the form of a decrease in contract activity, demand, was caused by sanctions, the tightening of which with the beginning of its, led to a noticeable global negative effect. Makovetsky M.Yu. noted that the tension of the geopolitical situation hinders the achievement of sustainable development goals on a global scale [13, p. 82]. Zhao Wei gave an example of the negative impact of sanctions applied to Russia on the sustainable development of Chinese enterprises [25, p. 321].

What will help to ensure sustainable business development in conditions of economic instability and a complex geopolitical situation, we will consider in this article, first defining the concept of "sustainable development", then with the parameters of its assessment and, finally, compare the approaches of sustainable development of Russia in comparison with foreign countries.

For the first time, the term "sustainable development" appeared in 1987, when the Gru Harlem Bruntland, as part of the International Commission on Environmental Protection headed by it, in 1987 called sustainable development (hereinafter referred to as SD) development aimed at meeting current needs, but not jeopardizing the possibility of meeting the needs of future generations, which in the final report of the commission was somewhat reformulated. Long before the emergence of the concept of sustainable development, scientists of the world were concerned about the depletion of the resource base and environmental damage from people's economic activities. In 1972, in the report "Limits of Growth", the Meadows group published the results of studies with 12 scenarios of the development of society [9, p. 118]. The ecological-centric approach (biosphere-centric) in 1990-2000 was replaced by a three-pronged approach, including economic growth, environmental sustainability, social inclusivity, as noted by E. A. Starikova, which has taken a strong position in our days [2, pp. 13-14]. Issues of sustainable development from the perspective of the triune approach are also considered by other modern authors: Hercik Yu. G., Zhukova E.A., Bukreev A.M., Degtev G.V., Guskova N.D. with co-authors and others [6], [8], [9], [11].

There are many definitions of the concept of sustainable development, Makovetsky M.Yu. counted over 50 of them [13, p. 85]. Shestakova E.V. concluded that a large number of different definitions can be grouped as follows [22]:

- 1) definitions from the perspective of three spheres;
- 2) definitions from the perspective of respect for the rights of future generations;
- 3) definitions from the position of the influence of external and internal factors.

It is also possible to distinguish the fourth component: definitions from the perspective of the goals of the enterprise. And these goals should be broader than the economic component.

D. Romanov gave the following definition of the term "sustainable development": maintaining a balance between the goals of a commercial enterprise, society, and the environment [23]. V.B. Ternovskov characterized sustainable development as a balance between man and nature, as a structure of coevolution of man and the environment, when continuous growth is ensured without destroying the natural basis [18, p. 12]. Earlier, Zhukova E.A. and Bukreev A.M. the so-called "balance between man and nature" was characterized as a reduction in environmental and social impact while simultaneously increasing economic growth (increasing the cost of corporate education) [11]. Endovitsky D.A. presented sustainable development as a state (result) and as a process stretched over time, within which the characteristics of the enterprise change [10, p. 42].

Table 1 presents the formulations of the definition of sustainable development given by different authors.

Table 1 — Definition of sustainable development of the enterprise SDE

Author	Definition
Gru Haarlem Bruntland	Development that meets the needs of the present generation, but does not pose a threat to future generations to meet their own needs
Zhukova E.A., Bukreev A.M.	Reduction of environmental and social impact with simultaneous economic growth (increase in the cost of corporate education)
Ternovskov V.B., Danilina M.V.	The balance between man and nature, the structure of the coevolution of man and the environment, when continuous growth is ensured without destroying the natural basis
Romanov D.	Maintaining a balance between the goals of a commercial enterprise, society, and the environment
Endovitsky D.A., Lyubushin N.P., Babicheva N.E., Kupryushina O.M.	This is a state and a process (a time interval within which characteristics change: the proportion of intensive factors in revenue by type of resources, and others) p. 42
Starikova E.A.	Interdisciplinary scientific phenomenon characterized by a three-pronged approach with three components: economic growth, environmental sustainability, social inclusion
Degtev G.V., Sergeeva S.A., Gvozdev A.S.	Economic growth that does not harm the environment, solves social problems of society, provides a balance between social, environmental and economic development (p. 118)
Makovetsky M.Yu., Sitova S.V.	The process of positive changes, the purpose of which is to harmonize life, meet the needs of people taking into account environmental constraints, environmental opportunities, the effectiveness of national policies and non-governmental organizations to implement the SDGs in the long term

The three-pronged approach of the concept of sustainable development is accompanied by a three-pronged approach in its management. Degtev G.V. called the approach of sustainable development management "ESG Trend" [9, p. 117]. This abbreviation stands for:

- Environmental – ecology, the surrounding world. Society should live in harmony with nature;
- Social – social sphere (human care, equality, etc.);
- Governance – corporate governance.

Sustainable development Zhukova E.A. and Bukreev A.M. identify with the theme of corporate social responsibility (hereinafter – CSR) [11]. The topic of CSR began to develop actively in the 90s of the XX century, first with a focus on the environmental aspect, then expanding towards social responsibility [31]. The concept of sustainable development is broader, it includes CSR. Bobrova O.S. attributed CSR to the S element of ESG indicators [5, c. 102].

Corporate governance of an enterprise is aimed at the implementation of its strategic goals (for a commercial organization, for example, the growth of profitability and profitability), which are formed taking into account the mission of the enterprise, environmental and social aspects. Makovetsky M.Yu. focuses on the importance of the managerial aspect in the management of SD, suggests considering it as a separate component [13, p. 84]. Guskova N.D. suggests evaluating the managerial aspect within the limits of the economic component (productivity of managerial labor and break-even of managerial activity). Some authors, for example, E.A. Starikova, single out the political component of the concept of sustainable development [2, p. 32]. Of course, the importance of the authorities in the management of sustainable development is great, and regarding sustainable development in Russia, perhaps too great. Of course, goals need to be fulfilled, but the pressure method, according to Rolf Schweri, an expert in corporate social responsibility, director of the Swiss consulting company SchweryConsulting, is not effective. The expert in his interview said that the success of a business is possible with its ethical conduct, which should become obvious to management, become part of the culture of the organization. Understanding this will lead a company of any size in any field of activity to the need to comply with standards. Shveri Rolf precisely explains the fact that in the Russian Federation, as a rule, only large companies report on CSR and SD, unlike Western countries, where such reporting is perceived as a competitive advantage, an opportunity not only to manage risks, but also to realize chances [31].

Considering the above, we are not inclined to single out either the managerial or the political aspect as a separate component of the concept of sustainable development, believing that balanced enterprise management (taking into account the needs of society and environmental requirements) is an integral part of the effectiveness of management activities, is obvious for an effective manager. And forcing this awareness, attempts to pressure will have the opposite effect.

However, the three-pronged approach in the modern world of digitalization, a huge array of data, artificial intelligence capabilities, has exhausted itself. Degtev G.V. with co-authors [9, p. 117] notes the need to search for new approaches in the management of sustainable development in the world of information technology. According to Rosstat, in 2022, 79.1% of adults (from 15 to 74 years old) already have information and telecommunication technology skills, which is 1.6 percentage points higher than in 2021. The percentage of ITK technologies used by young people (15-24 years old) is especially high, the share of which reached 94.2% in 2022, also with a growth trend over the past 3 years.

Information and communication technologies penetrate into all aspects of our life, into all branches of economic activity of enterprises, increase the competitiveness of the latter. They have a special role in the sustainable development of enterprises in different countries in the works of foreign and Russian scientists. In particular, this issue was considered by the participants of the XVI International scientific and practical conference held in the Republic of Belarus in 2022 (Zhao Wei, Tumsoev T.A., Fedosyuk P.A., Kramarenko V.D. and others) [25]. Prof. Abramov V.I. and a group of co-authors from Russia and Latvia noted the particularly increased importance of digitalization in the sustainable development of countries during the pandemic, since the digital ecosystem is able to ensure the interaction of the state, society and business [3, p. 618]. Dantas believes that the combination of a closed-loop economy and Industry 4.0 will help achieve the Sustainable Development Goals [30].

We believe that the IT component should be added to the three previously considered, linking the latter with it, that is, to form a four-pronged approach. The sustainability of the enterprise development in Figure 1 is presented in the form of a pyramid, and its sustainability is ensured by the synergy effect of the introduction of new IT technologies, which should be in harmony with all components of the system, helping them to realize their potential in the best possible way.

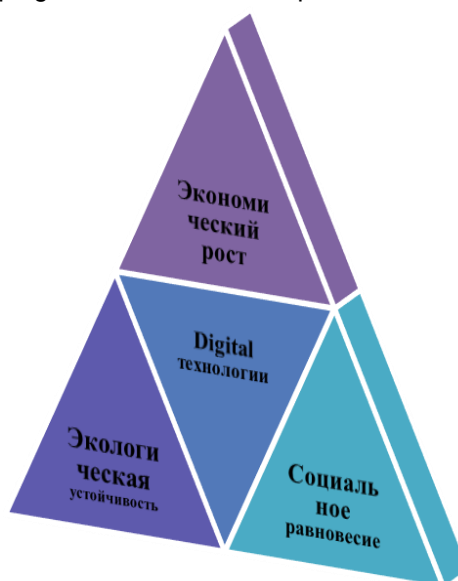


Figure 1 – The proposed four-pronged approach to sustainable enterprise development

The IT component is assigned the role of uniting the rest into a single whole, ensuring the best implementation of each of the indicators of the economic, social and environmental component for the harmonious functioning of the enterprise as a whole in harmony with the country's SDGs. Implementing this approach, there is no need to revise the global goals adopted by the UN, as recommended by S.N. Mityakov, who proposes a complete transformation of the 17 SDGs into 14 SDGs adapted for the Russian Federation [16, p. 30]. Such a radical approach is unlikely to solve the problems of the geopolitical situation, although a number of tasks can be adapted to the present realities. In particular, our proposed IT component can be implemented within the framework of SDG 9: "Industrialization, innovation and infrastructure" and integrated into all other SDGs, since IT technologies can provide better environmental protection (for example, new technologies for recycling waste into reusable products), increase educational opportunities (computerization of classrooms) and medicine (introduction of telemedicine), etc.

Since investment decisions in a particular enterprise are made taking into account the sustainability of its development, evaluation indicators are needed. Hertsik Yu.G. called the ESG approach one of the approaches in the investment business, which in our opinion should become the main one for the investor. The author recommended to adhere to the international standards ISO International Standard Organization to achieve corporate sustainability, to use full-life cycle contracts, including, for example, not only the supply of equipment, but also its maintenance throughout the life cycle. This is an example of integrating quality management into sustainable enterprise management. After-sales service will ensure customer satisfaction, increase the competitiveness of products, and the reuse of any parts will have a positive impact on the preservation of the environment [6, pp. 36-40]. Bobrova O.V. calls ESG "a matrix of interrelated indicators, when the improvement of one of them has a positive effect on the indicators of the other components [5, p. 95].

Turning to the consideration of indicators for the evaluation of indicators, it is worth taking into account the versatility of the economic activities of enterprises, their size, life cycle, features of

the impact on individual components of SD. The variety of indicators makes us think about the need to generalize them for the convenience of analysis. Thus, T.V. Mayorova and her co-authors developed a system of integral indicators, the sum of which allows calculating the sustainability index of an industrial company [14, p. 145]. Numerical values are proposed to be assigned depending on the dynamics of a particular indicator. For example, environmental indicators of soil, water, and air pollution have been developed for the metallurgical industry. If their level increases, a value of 0 is assigned, in case of a decrease in the level of pollution, the indicator is estimated as 1, and if it does not change, then 0.5 [14, p. 143]. According to this algorithm, the remaining indicators of the economic and social component are evaluated. The authors proposed to consider three components (economic, social and environmental) in this aspect: environmental and social acceptability, economic and social justice, economic feasibility and environmental viability. Calculation of the integral indicator and analysis of its values in dynamics allows you to assess trends, see problems, develop effective measures to manage deviations. The development and application of an integral indicator of sustainable development through a weighted average is described by Golovina A.N. with co-authors on the example of 7 Russian enterprises of ferrous and non-ferrous metallurgy. The authors recommend following the standards of the Global Reporting Initiative (GRI) and the specifics of the industry to determine the indicators. They selected 8 economic indicators characterizing the created economic value, economic efficiency, the situation of hiring the local population, payments to suppliers of capital, allocated 8 environmental indicators (energy, materials, water, biodiversity, emissions, waste, compliance with regulations, environmental assessment of the supplier), 19 indicators of the social component (employment, labor protection and safety, customer confidentiality, employee education, non-discrimination, etc.) [7, с. 71-75].

D.A. Endovitsky and his co-authors actualized the need to develop an integrated financial stability indicator that evaluates a set of indicators: net assets, capital structure, sufficiency and structure of assets, availability of reserves, technical condition of fixed assets, analysis of resource efficiency, profitability, analysis of cash flows, break-even margin, equity growth. If the analyzed indicator does not deviate from the minimum allowable value, it is assigned a value of 1, if it does not reach this value, 0 is assigned. Further, by adding the obtained values, dividing this amount by the number of analyzed indicators and multiplying the result by 100%, an integral indicator of financial stability is calculated. Endovitsky D. A. suggested that financial stability should be considered absolute if the integral indicator is 100%, that is, if none of the indicators deviate from the standards. The authors characterized the opposite state, when none of the indicators fit into the recommended minimum value, as "lack of financial stability", and all intermediate values of the integral indicator (above 0, but below 100) as "lack of financial stability" [10, p. 57]. This classification, for all its simplicity, in our opinion, is of great importance, since it indicates the importance of each factor in the overall system, the possibility of failure of the latter if at least one of them deviates below the minimum allowable value. The most difficult thing, according to the authors, is to determine these minimum values due to the lack of standards developed in the Russian Federation for types of economic activity, while they are published in foreign sources. Types of sustainable development of enterprises, according to the classification of Prof. Endovitsky D.A.: absolute SD (intensive type of production, the limits of changes in intensive factors are higher than 62%), stable (changes in intensive factors vary from 38% to 62%), unstable (14-38%), crisis (less than 14%, extensive type) [10, p. 54].

The segment of small and medium-sized enterprises deserves special attention as the most problematic and at risk in the conditions of environmental uncertainty. Kalinina I.A., who noted the negative impact of the Covid-19 pandemic on this segment [12], gives one example of such an impact. The contribution of SMEs is highly appreciated in the implementation of the EU industrial strategy towards sustainable development and the digital economy. The number of small and medium-sized businesses in Europe reaches 25 million with the number of workers in them 100 million people, who make up half of the working population of Europe [29, p. 2]. Ulybina L.V. described the direct dependence of the stability of the system on the number of economic units functioning in it and revealed that the number of small and medium-sized businesses in the Russian Federation is only 2.5 million units. This, according to the author's calculations, is 2-3 times lower than the minimum critical value, which makes the segment especially vulnerable [19, p. 61]. It is worth adopting the European course of support for this segment, in particular, to provide access to information, markets and finance. Consultants-specialists in sustainable development and the expansion of digital innovation centers are the planned ways to help the sustainable development of SMEs in Europe [29, p. 2], and potential in Russia.

Guskova N.D., considering the segment of small and medium-sized businesses, offers a fairly short list of performance indicators, which looks rational for this segment. Let's take it as a basis, correcting it in terms of the economic component, removing managerial stability, adding prof-

itability and labor productivity indicators and adding a digital component, according to the proposed four-pronged approach, which is shown in Figure 2.

Экономическая составляющая	Социальная составляющая	Экологическая составляющая	ИТ-составляющая
<ul style="list-style-type: none"> <li>• ликвидность, платежеспособность, обеспеченность собственными средствами;</li> <li>• выручка, чистая прибыль;</li> <li>• себестоимость продукции;</li> <li>• объем произведенной продукции;</li> <li>• рентабельность продаж, продукции, активов</li> </ul>	<ul style="list-style-type: none"> <li>• текучесть кадров;</li> <li>• фонд оплаты труда;</li> <li>• стимулирующие выплаты;</li> <li>• уровень травматизма [8, с. 318].</li> </ul>	<ul style="list-style-type: none"> <li>• выбросы в атмосферу, водные объекты, почву;</li> <li>• потребление энергии;</li> <li>• объемы отходов;</li> <li>• доля отходов для вторичной обработки [8, с. 318].</li> </ul>	<ul style="list-style-type: none"> <li>• уровень автоматизации бизнес-процессов;</li> <li>• структура ИТ-персонала в динамике;</li> <li>• степень использования КИС сотрудниками;</li> <li>• эффективность внедрения КИС (по динамике показателей трех других составляющих)</li> </ul>

Figure 2 – Indicators of sustainable development of the SME enterprise

Thus, company managers develop indicators that are most relevant to the goals, size and characteristics of a particular enterprise. For large enterprises, it is advisable to use an integral indicator for assessing sustainable development.

Next, we will consider the difference between approaches and results in the field of sustainable development in Russia and abroad, as well as the direction of the Russian Federation's movement towards sustainable development.

In foreign countries, earlier than in the resource-rich Russian Federation, they began to introduce technologies aimed at saving them. In particular, the principles of "lean manufacturing", introduced by the Japanese Toyota Automobile Corporation back in the 1950s, began to be applied by other organizations, spreading to the public sector in the form of lean management principles, for example, stimulating waste-free activities in Japan due to lack of energy resources [9, p. 120].

Mingaleeva R.D. and Bessel V.V. analyzed the dependence of the economic growth of the G-20 countries on energy consumption and found that only in five of them (Great Britain, France, Germany, Italy, Japan) energy consumption is decreasing, in the rest of the countries it is growing. However, the authors noted a positive trend with faster growth rates of energy consumption from renewable sources (hydropower, solar, wind energy), compared with the consumption of thermal energy. And, considering that while energy production from renewable sources, accounting for only 11.5% of global energy consumption, is not enough to cover global demand, hybrid technologies will be used, where the authors predict the use of more environmentally friendly natural gas as traditional energy [15, pp. 57-60]. And Y.G. Hercik, who also touched upon the issue of energy efficiency, sees the future for more active use of renewable solar energy sources [6, p. 35].

In Europe, enterprises that follow ESG standards receive support: "green transition", the main tool of which is carbon regulation. The most eco-friendly or "green" enterprises receive tax benefits. For example, in Poland, thermal modernization in construction is supported with the replacement of household energy sources with renewable household energy sources with the help of personal income taxes. In Germany, tax legislation supports owners of more environmentally friendly electric vehicles, as well as the use of rail transport with a reduced VAT rate [5, p. 97].

Bobrova O.V. called the integration of emission indicators into asset valuation one of the best European practices in terms of respect for the environment [5, p. 95]. Reducing emissions that negatively affect the environment, transform the company's assets from "brown" to "green", increasing the value of the enterprise. Bik S.I. believes that the transfer of "brown" portfolios to "green" contributes to the "greening of the economy", which will improve the quality of life of the population [4, p. 51]. Shakhnazarov B.A. He also assigned an important role to innovations in the field of green technologies that can provide a competitive advantage, noting the direction of development of green intellectual property [21, с. 6].

In the field of social policy, Rolf Schweri paid attention to such problems as [31]:

- child labor, which negatively affects the health and future of children. In Kyrgyzstan, in his opinion, this problem is most pronounced;

- discrimination due to migration of the population from southern countries, where it is most pronounced: the problem extends to the West (for example, from Afghanistan to Switzerland) and to Russia;
- female discrimination. In Italy, it is accepted that at least 20% of the leadership should be women;
- infringement of the rights of sexual minorities, causing high suicidal activity.

In Sweden, Norway, Belgium, Argentina, Namibia, gender problems are being solved successfully, according to the Report on Sustainable Development 2023 [34]. In most countries, including the Russian Federation, the implementation of SDG 5 "Gender Equality" is far from complete.

RAEX Europe makes a rating of companies (Russian since 2018, Kazakhstan since 2022) on the main risks (for example, increased water consumption by the company leads to water stress) and on key ESG factors: Environmental (ecology), Social (social policy) and Governance (management). Ratings are published in the media (Kommersant, Rossiyskaya Gazeta, RBC), recognized by government agencies and major corporations, used in tenders and competitions.

It takes into account whether companies have appropriate policies, whether there are specific goals for covering risks, the content of reports (their completeness, consistency, comparability, verification of reporting), the results of the company's activities in relation to risks. The TOP 10 Russian companies for October 2023 are presented in Table 2.

Table 2 — TOP 10 Russian companies by ESG indicators as of 10.2023 [32]

No	Title	Sub – branch	ESG rating	E rank	E rank	S rank
1	Sberbank	Banks	AA	2	AA	1
2	PhosAgro	Agrochemicals	AA	3	AA	2
3	Tatneft	Integrated oil and gas companies	AA	8	A	4
4	Polymetal	Precious metals	AA	11	BBB	3
5	Poljus	Precious metals	A	1	AAA	15
6	EL 5- Energo	Electric power industry	A	5	A	14
7	Uralkali	Agrochemicals	A	9	BBB	5
8	MMC Norilsk Nickel	Mining	A	6	A	8
9	Severstal	Ferrous metallurgy	A	4	AA	7
10	Credit Bank of Moscow	Banks	A	7	A	17

According to a set of indicators, Sberbank ranks 1st from August to October 2023, PhosAgro was the leader in July, before that, NLMK was the leader for several months in a row, which began to decline positions (2nd place in July, 3rd - in August and September, and finally, in October, it dropped sharply to 16th place).

Regarding component G of the ESG system, O. V. Bobrova called the implementation of the compliance system with its codes of ethics and special obligations assumed by enterprises the best European practices [5, p. 98].

Sustainability reporting itself can be called best practice, and more and more organizations are following it. Since 2006, Huawei has been releasing an annual report on sustainable development, which the company achieves in 4 strategic areas: digital integration, security and reliability, environmental protection and a viable ecosystem. Since 2019 Metalloinvest has started to issue a sustainable development report and an annual report in a single document.

Rolf Schweri, conducting trainings in Russia and abroad, based on the GlobalReportingInitiative (GRI) license, noted the difference in CSR approaches in foreign and Russian companies. In his opinion, in Russia, CSR reports are mainly large organizations, more often due to pressure from investors, owners who want to distinguish themselves. Small and medium-sized enterprises, according to his observations, accept CSR approaches as a competitive advantage, but do not report, unlike foreign ones. The expert noted another difference: the popularity of integrated reports in Russia [31].

According to the National Register, 251 companies of the Russian Federation submit non-financial reports [26]. According to the data, this is 40% of Russian companies, while in the world among 250% of the largest companies, 93% submit non-financial reports. Since 2000, 1,431 reports have been registered: environmental – 111, social – 388, reports in the field of sustainable development – 556, integrated – 376 [26, 28].

Reports on sustainable development by industry affiliation of Russian companies as of 10/25/2023 are shown in Table 3.

Table 3 — Reports on sustainable development by industry affiliation of Russian companies as of October 25, 2023.

Name of the industry	Number of companies	Number of SD (PR) reports
Oil and gas industry	23	144 (20)
Energy	58	80 (174)
Metallurgical and mining	27	93 (37)
Production of machinery and equipment	6	2 (21)
Chemical, petrochemical, perfumery	14	37 (48)
Woodworking, pulp and paper	6	3 (6)
Production of food and other consumer goods	14	38 (2)
Telecommunications and communications	17	30 (12)
Finance and insurance	28	56 (17)
Housing and communal services	5	3 (4)
Transport, road construction and logistics services	9	13 (15)
Construction	7	11 (6)
Healthcare and sports	3	5 (0)
Other types of production, services	9	16 (0)
Education, healthcare	7	2 (0)
Trade, retail	7	14 (14)
Non-profit organizations	7	8 (0)
Industry reports	4	1 (0)

Russia adopts the best foreign practices (for example, "green projects", "green financing, especially developed in European countries [17, p. 60]), which is facilitated by the presence on its territory of large international organizations that are obliged to be guided by both international and national standards. Large banks of the Russian Federation (Sberbank, Gazprombank, Sovcombank, Rosselkhoz nadzor, ICD) They have already switched to ESG guidelines themselves and stimulate enterprises to this transition by implementing programs to support "green projects", socially significant projects, and implementing environmental education (Sberbank) [4].

Examples of such companies:

- Nestle: switching to electricity from renewable sources, which reduces CO2 emissions into the atmosphere, investments in energy efficiency projects to reduce energy consumption;
- Vittel: sale in bottles made of recycled plastic (from 35% to 100%);
- Kimberly-Clark: within the framework of the strategy for sustainable development until 2030, the goals for improving the quality of life of 1 billion people. The program is aimed at consumers (the use of natural fibers for the production of products), employees (gender, age equality programs), the planet (reuse of recycled material, reduction of waste disposal areas, biodegradable wet wipes, reduction of greenhouse gas emissions).

According to the results of the Essentials Initiative Survey 2020-2021, conducted by Essity2, an international manufacturer of hygiene and health products, the number of buyers assessing the impact of the purchased hygiene product on the environment has more than doubled. 46% of respondents think about the environmental impact of products before buying hygiene items. The percentage is especially high in India (72%), China (64%), Brazil (60%), among European countries – in Italy (52%). Attention is drawn to the rather low significance and decline of this indicator after the Covid-19 pandemic among buyers in the USA (a decrease from 45% in 2018 to 34% in 2020) and in Russia (a decrease from 30% in 2018 to 28% in 2020). Still, quite low requirements in the world to reduce the use of plastic (24%), in Russia the percentage is slightly higher than average (25%). The importance of this problem was most highly appreciated in Mexico (38%), lower in Germany (13%) [33], which is quite strange, given that Germany entered the TOP 5 in the implementation of the SDGs.

In general, Russia is inferior to European countries, for example, Finland, Sweden, Denmark, Germany in the implementation of the previously mentioned Sustainable Development Goals (SDGs), especially in the field of ecology, ahead in the field of education.

According to the 2023 Sustainable Development Report [34], Russia ranks 49th among 166 countries (its overall score for achieving all 17 SDGs is 73.79% out of 100% possible). Finland is the leader in this indicator (86.76%), Sweden and Denmark are in second and third places, respectively. Figure 3 shows the Russian Federation, the USA, China, as well as the first 11 leading countries in sustainable development with a rating and points. The choice of the USA and China as countries for comparison is based on their size and significance for Russia in terms of the division of spheres of influence.



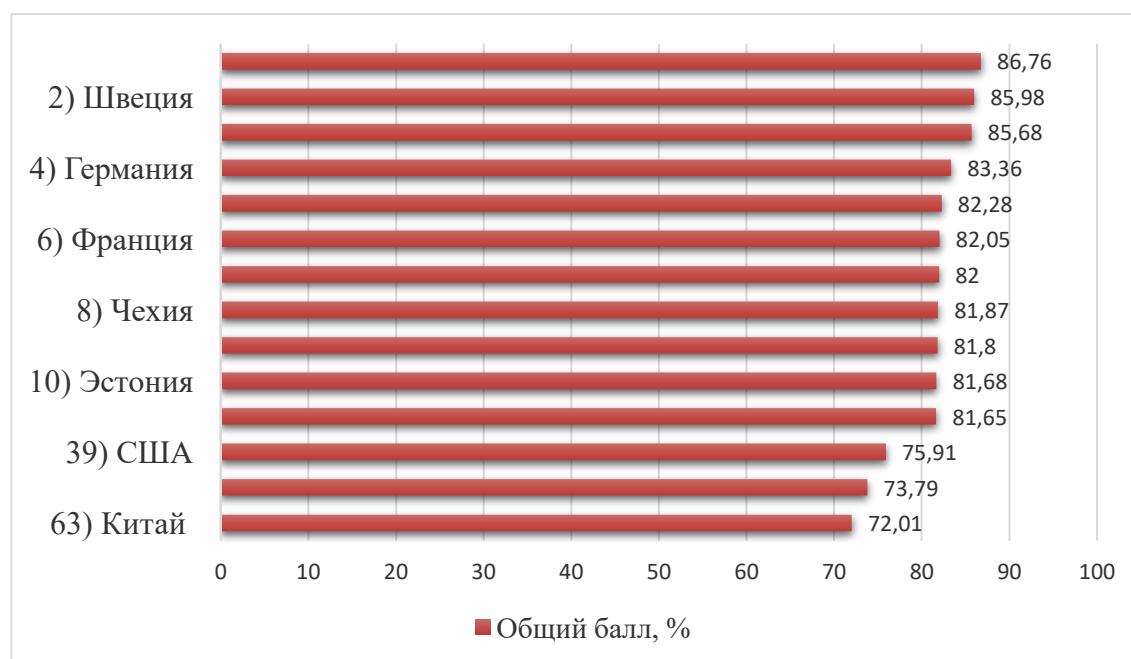


Figure 3 – Rating of countries on sustainable development for 2023

If we evaluate the dynamics of indicators of sustainable development in the Russian Federation since 2000, we can observe a positive trend, which is shown in Figure 4.

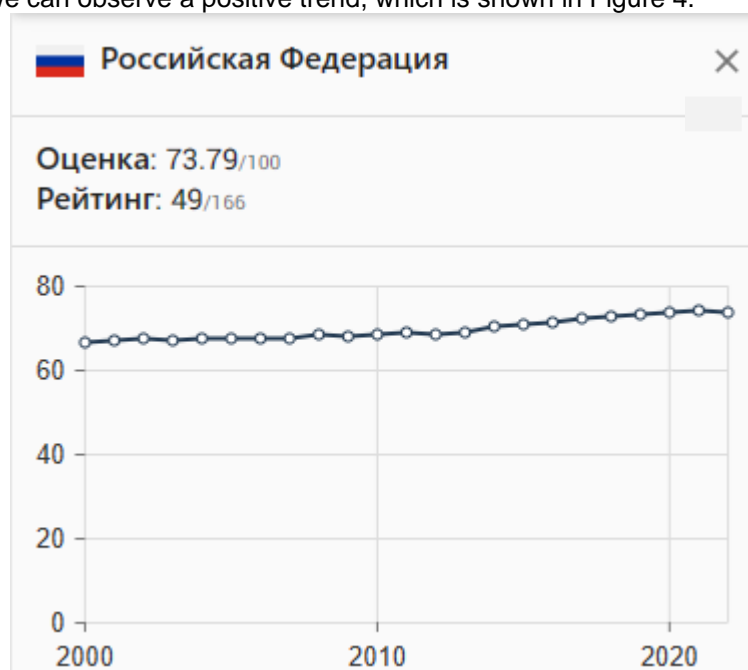


Figure 4 – Index assessment of the SDGs of the Russian Federation in the dynamics of 2000–2023

The overall score on sustainable development of the Russian Federation increased from 66.77% in 2000 to 74.05% in 2022, slightly decreased in 2023. A similar trend is observed in the USA: an increase in the score from 71.55% in 2000 to 76% in 2022, a slight decrease in 2023. In China, it is possible to observe a more significant increase in the indicator, compared with the Russian Federation and the USA (by almost 10% over 23 years: from 62.21% to 72.01%). A particularly sharp rise was noted in China from 2010 (64.43%) to 2018 (70.85%). Figure 5 shows the dynamics of sustainable development indicators in China since 2000.

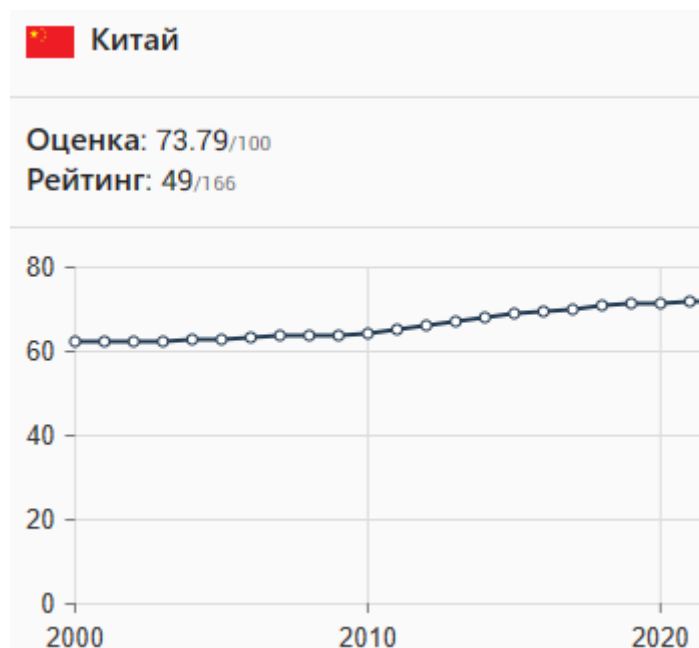


Figure 5 – Index assessment of the SDGs of China in the dynamics of 2000–2023

Given that there is a positive, but less pronounced dynamics of the indicator in the leading countries, we can expect that one day China will be ahead of everyone in terms of development.

In Russia, the goals have been achieved under SDG 1: Poverty Eradication and SDG 4: Quality education while maintaining a positive trend, overtaking the USA, Germany and Denmark according to these goals. The most problematic goal for the Russian Federation is SDG 13: Combating climate change. Table 4 shows the achievement of the 17 SDGs of Russia in comparison with foreign countries in 2023.

Table 4 – Achievement of 17 SDGs of Russia in comparison with foreign countries in 2023

SDG	Country	Russia (49)	Finland (1)	Sweden (2)	Denmark (3)	Germany (4)	USA (39)	China (63)
1 Poverty eradication		↑	↑	↑	↗	↓	↗	↑
2 Elimination of hunger		→	→	→	→	→	→	↗
3 Good health and well-being		↗	↗	↗	↗	↗	→	↗
4 Quality education		↑	→	↗	→	→	↗	?
5 Gender equality		→	↗	↑	↑	↗	↗	→
6 Clean water and sanitation		↗	↗	↑	↗	↑	↗	↑
7 Low-cost and clean energy		→	↑	↗	↑	↗	↗	↗
8 Decent work and economic growth		→	↗	→	↗	→	→	↗
9 Industrialization, innovation and infrastructure		↗	↗	↗	↗	↗	↗	↑
10 Reducing inequality		↗	↓	↗	→	↓	→	→
11 Sustainable cities and settlements		↗	↗	↗	↗	↗	↗	↗
12 Responsible consumption and production		→	→	→	→	→	→	→
13 Fighting climate change		↓	↓	→	↗	↗	→	→
14 Conservation of marine ecosystems		→	↗	↗	→	↗	↗	→
15 Conservation of terrestrial ecosystems		→	↗	→	↗	↗	↓	↓
16 Peace, justice and effective institutions		→	↗	↗	↗	↗	→	→
17 Partnership for Sustainable Development		↑	↗	↗	↗	↗	↗	→



Arrows - trends: ↑ improvement/maintenance, ↓ decline; → stagnation; ? unavailable; moderate improvement ↗

The most favorable countries for achieving individual goals are highlighted in green, the least favorable – in red. The arrows indicate trends in achieving the SDGs by 2030.

In terms of innovations, the Russian Federation is inferior to all the countries presented in the table. Japan and the United Kingdom have been the most successful in this goal (SDG 9 has been achieved).

The future of ecological, socio-economic development of Russia

Bik S.I. noted the role of banks in the transformation of the business of the Russian Federation in the direction of sustainable development through credit conditions to support "green" and socially significant projects [4].

Shestakova E.V. sees the future of socio-economic development of Russia in the expansion of the sphere of ecological tourism, capable of providing 40% of the country's budget [22, p. 110]. To illustrate the prospects, the author provides ecotourism statistics for 2020, based on data from the International Tourism Agency, which is reflected in Figure 6.

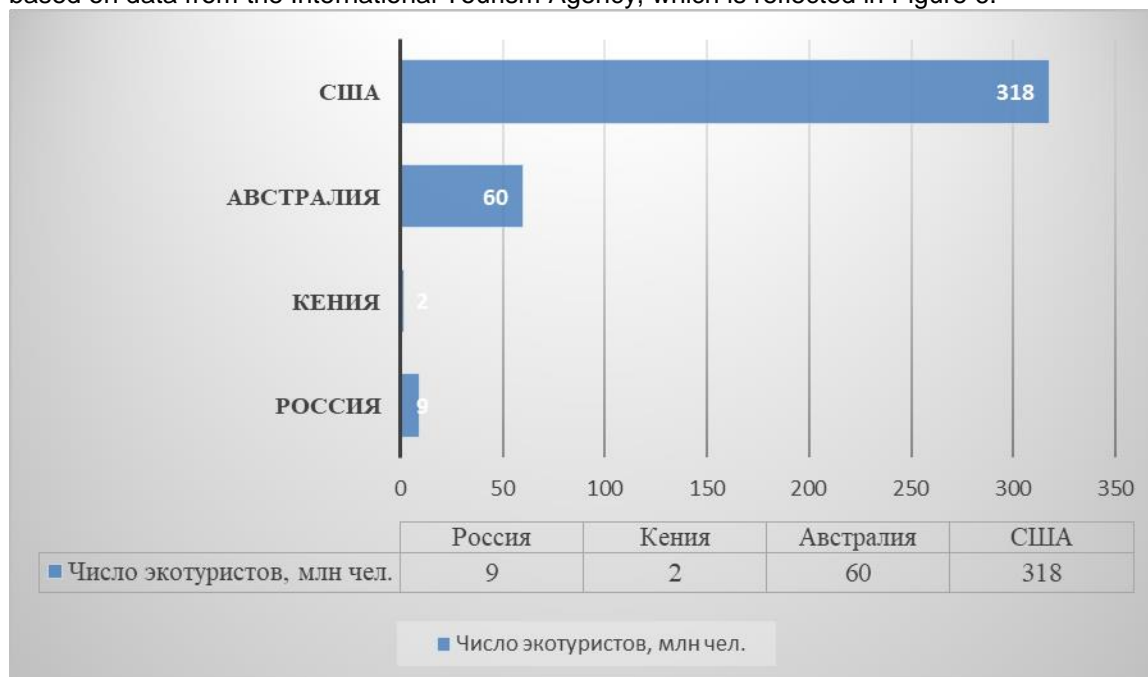


Figure 6 – Ecotourism development in the world in 2020

It is necessary to continue the course started to reduce carbon emissions [20], implement "green" projects [4].

E.N. Novokshonova, studying ways to achieve sustainable development of the Komi Republic of the Russian Federation, assigned a key role to improving the investment climate to support enterprises and their interaction with authorities. This, according to the author, will contribute to the development of innovative activities of organizations and, accordingly, the sustainable development of the region. The author emphasizes the need to move away from the raw material model of the economy towards the development of manufacturing industries. Having studied domestic and foreign experience, Novokshonova E.N. I came to the conclusion that clusters (for example, woodworking, oil and gas) are the most suitable form of implementing the sustainable development goals of the region, given their stable market positions, possession of competitive resources, and the ability to generate innovative products [24, pp. 216-220].

Russian enterprises should take into account global trends and national strategic goals when choosing an innovation, especially when intending to enter the world market with it, integrate the concepts of quality management and sustainable development. Innovation must meet the requirements of real consumers, take into account the needs of future generations and legal restrictions, and improve the quality of people's lives. Its compliance with the strategic goals of bringing the country closer to the implementation of the SDGs will allow the manager to make a qualitative justification for attracting investors, obtaining state support.

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