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Disclosure of Information by Significant Public Sector Entities on Environmental, Social and Corporate Governance Issues in the Republic of Tajikistan

1. GENERAL PROVISIONS

1. The Procedure for Disclosing Information by Organizations of Significant Public Importance on Environmental, Social and Corporate Governance Issues in the Republic of Tajikistan (hereinafter referred to as the Procedure) has been developed in order to increase investment attractiveness, develop a green economy and implement the Decree of the Government of the Republic of Tajikistan dated September 30, 2022, No482 "On the Strategy for the Development of a Green Economy in the Republic of Tajikistan for 2023-2037", paragraph 13 of the Plan activities of the Decree of the President of the Republic of Tajikistan dated January 5, 2024, NoRP-484 "On the implementation of the objectives of the Address of the President of the Republic of Tajikistan dated December 28, 2023 "On the main directions of the domestic and foreign policy of the republic" and Article 12 of the Law of the Republic of Tajikistan "On Environmental Information".

2. The Ministry of Economic Development and Trade of the Republic of Tajikistan, the Ministry of Finance of the Republic of Tajikistan and the Committee for Environmental Protection under the Government of the Republic of Tajikistan shall provide support and create favorable conditions for attracting investments to ensure the development of a "green" economy and support the implementation of projects aimed at the application of this Procedure.

3. The use of this Procedure in organizations of the Republic of Tajikistan of significant public importance will make it possible to better create the basis for effective management of socio-economic and environmental activities, attract investments, ensure competitiveness, eliminate risks and negative factors in the long term.

4. The following concepts and terms are used in this document:

1) organizations of significant public importance (hereinafter referred to as the IESZ) are organizations responsible for the disclosure of information in accordance with the standards provided for by this Procedure and whose activities are regulated by the legislation of the country;

2) Environmental, Social and Corporate Governance (hereinafter referred to as ESGS) - are the factors that the REA observes and discloses in its activities in accordance with internationally recognized standards;

3) environmental factor - prevention of negative impact of the activities of the SEEP on the environment, climate, nature and ecology in the process of use of natural resources;

- 4) social factor - establishment of cooperation of the BEEP with employees and the local community, including labor relations, creation of favorable working conditions, ensuring labor safety and health protection of employees, as well as ensuring gender equality;
- 5) governance factor – effective corporate governance in the activities of the IESA aimed at preventing risks, ensuring transparency and disclosure of information;
- 6) the reporting organization is one of the recognized IESs, which is obliged to disclose official information on the application of the Standards;
- 7) interested parties are individuals and legal entities (including employees, customers, debtors and creditors, suppliers, consumers, organizations) who influence the management of the REA and are interested in the result of their activities in accordance with the legislation of the Republic of Tajikistan;
- 8) International Financial Reporting Standards Foundation (IFRS Foundation) is a not-for-profit organization established in 2001 as a result of the reorganization of the previous IFRS system, and in January 2010 changed its name to the IFRS Foundation, whose offices are located in London (UK) and Tokyo (Japan). The IFRS Foundation is the founder and owner of the intellectual property for sustainability and climate change disclosures of the International Financial Reporting Standards (IFRS) (S1 and S2 series) and a member of the Sustainability Accounting Standards Board and the International Sustainability Standards Board;
- 9) IFRS S1 – general requirements for the disclosure of financial information related to sustainable development;
- 10) IFRS S2 – general climate-related disclosure requirements;
- 11) global reporting initiative - uniform reporting standards and recommendations disclosing non-financial performance of the IESPs;

The Greenhouse Gas Protocol is a comprehensive global standardized framework for accounting and reporting greenhouse gas (CO₂) emissions, classified into three categories:

- Pillar 1 - takes into account direct emissions of greenhouse gases that come from sources owned and managed by the BEA;
- Pillar 2 - addresses GHG emissions from the GHG from electricity, heat, steam, and cooling production;
- Pillar 3 - indirect greenhouse gas emissions from the activities of the IESA originating from sources that are not owned or managed;

- 13) CO₂ emission factor – an indicator by means of which the level of greenhouse gas emissions with commercial consumption of extracted

in fuel power plants; or at Develop Electricity

14) CO₂ equivalent - a conventional unit by which greenhouse gas emissions and their impact on the climate are estimated;

15) European Sustainability Reporting Standards - a series of standards on non-financial information disclosure and ESGs, mandatory for the use of the EIA;

16) Intergovernmental Panel on Climate Change (IPCC) - a structural unit of the United Nations created to assess the risk of climate change caused by anthropogenic factors, which is formed on the basis of the World Metrology Association and the UN Environment Program;

17) The International Sustainability Standards Board is a standard-setting body under the IFRS Foundation, whose task is to set and develop standards for financial reporting on sustainable development;

18) Sustainable Development Accounting Standards Board – a non-profit organization established to develop accounting standards in the field of sustainable development;

19) accounting standards in the field of sustainable development - these standards are used by the VIEA for the purpose of disclosure of information on their financial and economic activities;

20) risk analysis and critical control points– a system designed to identify, analyze, control and manage risks in the manufacture of food products in order to prevent them to a safe level;

21) ISO 22000 - series of international standards for food safety.

The Global Food Safety Initiative is a commercial initiative dedicated to the continuous improvement of the food safety management system to ensure the reliability of food supply to consumers around the world;

23) Task Force on Nature-related Financial Disclosure System - the Initiative Group Scheme for Nature-related Disclosure, with the aim of providing guidance to the PEA on identifying, assessing, managing and disclosing financial risks and the possibility of their prevention.

2. SUBJECT OF REGULATION AND SCOPE

5. This Procedure provides for the introduction of environmental, social and corporate governance standards in the Republic of Tajikistan and is a governing document for the preparation of the EPI's performance and management reports.

6. Entities that meet one of the following requirements shall be recognized as organizations of significant public importance (IESPs):

- 1) banks, regardless of their organizational and legal form and form of ownership;
- 2) insurance organizations, regardless of the organizational and legal form and form of ownership;
- 3) stock exchanges, regardless of the organizational and legal form and form of ownership;
- 4) deposit guarantee fund;
- 5) pension funds (except for budgetary organizations);
- 6) legal entities, the securities of which circulate on the stock exchanges of the Republic of Tajikistan;
- 7) subjects of natural monopoly;
- (8) Entities (with the exception of budgetary organizations and dekhkan farms) whose financial and quantitative indicators for the previous reporting period (year) correspond to at least one of the following indicators:

- the amount of gross income, taking into account all taxes, not less than 30000000 (thirty million) somoni;

- total assets not less than 100000000 (one hundred million) somoni;

- the number of employees is at least 1000 (thousand) people;

9) non-profit public organizations and foundations, the total volume of revenues, including all taxes, for the last reporting period (year) is not less than 100000000 (ten million) TJS.

7. Information on the application of the Standards shall be disclosed within the time limits established by the legislation of the Republic of Tajikistan in the preparation of the annual report of the IES.

8. In the process of preparation of non-financial information, the IESP must comply with the requirements of the legislation of the Republic of Tajikistan, on the secrecy of information, environmental information, non-disclosure of trade secrets, protection of personal data and other confidential information.

9. Reports prepared in accordance with this Procedure shall be published on the website of the EPIA and other mass media and shall be available for three years.

3. PRINCIPLES OF DISCLOSURE OF INFORMATION

10. Information shall be disclosed on the basis of the following principles:

- interaction with	Interested	Parties	(Stakeholder
Engagement	Parties	in the process	JEP
orderly and anticipatory management);			Should be

- ensuring sustainable development (disclosure of information on sustainable development and climate change, risks and opportunities for their prevention);
- importance (importance of disclosure of information);
- completeness (not to be ignored when disclosing significant information affecting the assessment or decisions of stakeholders, the economic situation of the BEA, the environment and the local community);
- accuracy (disclosure of information based on the use of methods for measuring and calculating indicators in order to ensure their reliability);
- balance (disclosure of information with an objective and impartial understanding of all aspects of the REA's activities);
- comparative (disclosure of information should make it possible to analyze and compare the results of the activities of the IESA with the results of similar companies);
- timeliness (information must be disclosed within the time limits established by the legislation of the Republic of Tajikistan).

4. DISCLOSURE OF ENVIRONMENTAL FACTORS

11. Relevant international standards for developing an Environmental Disclosure report include GRI 302 Energy 2016, GRI 303 Water and Waste 2018, GRI 304 Biodiversity 2016 and GRI 306 Waste 2020.

12. The BEC disclosure process takes into account energy consumption and energy conservation, water use, biodiversity management and waste management.

13. In the area of energy consumption and conservation (GRI 302 "Energy 2016"), information is disclosed on the use of energy and energy resources, as well as an action plan to save and reduce the use of energy and energy resources, which consists of the following mandatory and voluntary indicators:

- 1) mandatory indicators for information disclosure:
 - total costs of electricity use and dynamics of its change in volume and amount;
 - total fuel costs (coal, oil, oil products, gas and other types of fuel) and the dynamics of their change in volume and amount;
 - Action plan to save and reduce the use of energy and energy resources;
- 2) Voluntary Disclosure Indicators:
 - total use of electricity from other renewable energy sources (solar, wind and others) and dynamics of their change in volume and amount;
 - use of heat energy and dynamics of their change in volume and amount;
 - Intensity of energy use at a given capacity.

14. In the area of water resources use (GRI 303 "Water and Waste 2018"), information on water use is disclosed, as well as on the action plan to reduce water use, prevent risks of water shortages, introduce modern technologies of water purification, which consist of the following mandatory and voluntary indicators:

- 1) mandatory indicators for information disclosure:
 - total water use with details by source;
- volume of water saved due to savings and increased efficiency of production;
- share of wastewater discharged in the total volume of wastewater based on the results of the introduction of modern treatment technologies;
- 2) Voluntary Disclosure Indicators:
 - water consumption per unit of production;
- Total water savings as well as their impact on water sources.

15. The biodiversity management area GRI 304 "Biodiversity 2016" discloses information on biodiversity, risk assessments and an action plan to mitigate their negative impacts, which consist of the following mandatory and voluntary indicators:

- 1) mandatory indicators for information disclosure:
 - Production areas of the IESPs located in a biodiversity or protected area;
- Direct or indirect impact of the IESA activities directed at the protected area or biodiversity;
 - the number of protected species of plants and animals.
- 2) Voluntary Disclosure Indicators:
 - the share of green areas and gardens in the total area;
 - Share of protected areas with high restoration cost;
- measures taken to reduce the negative impact on the environment and the protected area.

16. In the direction of waste management (GRI 306 "Waste 2020"), information is disclosed on the volume of waste, its processing and disposal, including hazardous waste, which consists of the following mandatory and voluntary indicators:

- 1) mandatory indicators for information disclosure:
 - the volume of industrial and non-industrial waste of the IESZ;
 - Waste reduction and disposal operations
- volume of hazardous waste by type stored in designated areas.
- 2) Voluntary Disclosure Indicators:
 - measures to prevent the discharge of chemicals and hazardous substances prohibited at the international level;
 - Reduction of the amount of waste in the production structure.

17. In its climate change disclosure, the IESR is guided by the regulations and recommendations of the International Financial Reporting Standards Foundation (IFRS Foundation) and prepares its report in accordance with the International Financial Reporting Standards (IFRS) (S1 and S2 series).

5. DISCLOSURE OF INFORMATION ON SOCIAL FACTORS

18. The preparation of the report and disclosure of information on social factors shall be carried out in accordance with the requirements of the European Sustainability Reporting Standards, including:

- GRI 204 Procurement;
- GRI 205 "Anti-corruption";
- GRI 206 Fair Competition;
- GRI 207 Payment of Taxes;
- GRI 401 Labor Activity;
- GRI 402 Management Relations;
- GRI 403 "Industrial Safety";
- GRI 404 "Advanced Training of Employees"; -GRI 405 "Equal Opportunities and Cultural Diversity";
- GRI 406 "Non-Discrimination"; -GRI 407 "Trade Union Activity"; -GRI 408 "No use of child labor"; -GRI 409 "No use of forced labor"; -GRI 410 "Enterprise Safety"; -GRI 411 "Rights of indigenous populations"; -GRI 413 "Local Communities"; -GRI 414 "Social audit of suppliers"; -GRI 415 "Influence on public policy"; -GRI 416 "Physical safety and healthy lifestyle of customers"; -GRI 417 "Marketing and Packaging"; - GRI 418 "Protection of Personal Data of Customers".

19. Human capital development, occupational health and safety, equity, accessibility for persons with disabilities, community engagement, and supply chain management are taken into account in the social disclosure process.

20. The Human Capital Pillar provides information on human resources, employment support and professional development, including education and development, life and health insurance, disability, parental leave, pensions and the possibility of allowances and other benefits, which consist of the following mandatory and voluntary indicators:

- 1) mandatory indicators for information disclosure:
 - Total number of employees, including new hires and dismissals;
 - Staff turnover rate;

- Staff training coverage broken down by gender;
 - change in the number of personnel.
- 2) Voluntary Disclosure Indicators:
- number of staff transitioning to a higher position by gender;
 - Results of the satisfaction survey broken down by gender;
 - cases of discrimination;
 - incidences of child labor.
21. Under occupational health and safety, occupational health and safety information is disclosed, including productivity improvement, health promotion, risk assessment and contingency plans, which consists of the following mandatory and voluntary indicators:
- 1) mandatory indicators for information disclosure:
- policy in the field of labor protection;
 - Vulnerability to loss of working time;
 - Registered accidents;
 - hours of training on labor protection;
 - share of employees insured by health insurance.
- 2) Voluntary Disclosure Indicators:
- accident rates;
 - the level of severity of injuries;
 - the level of occupational diseases.
22. The Equal Opportunities Area discloses information on policies on the implementation of gender equality, the prevention of discrimination and their negative impact on the working environment, which consists of the following mandatory and voluntary indicators.
- 1) mandatory indicators for information disclosure:
- Gender policy;
 - Sexual harassment policy;
 - Non-discrimination policy;
 - the share of men and women in the total number of employees;
 - the proportion of men and women in the management team;
 - the ratio between the average salary of men and women.
- 2) Voluntary Disclosure Indicators:
- the ratio of career growth between men and women;
 - Gender ratio of buyers to clients.
23. In the area of accessibility of persons with disabilities, information shall be disclosed on ensuring access of persons with disabilities to work, products and services, which consists of the following mandatory and voluntary indicators:
- 1) mandatory indicators for information disclosure:
- A policy of access to work for persons with disabilities;
 - Share of people with disabilities in the total number of employees, broken down by sex;

- fines paid for non-compliance with the legislation on support of the disabled;

2) Voluntary Disclosure Indicators:

- the total number of hours for the study of the state policy to support the disabled;

- products and services specifically designed for persons with disabilities.

24. The Community Engagement Area discloses information on the community engagement policy and strategy, including social impact assessments, consultations, community development programs, community initiatives and grievance handling procedures, which consists of the following mandatory and voluntary indicators.

1) mandatory indicators for information disclosure:

- Existence of a stakeholder engagement policy;
- The social impact assessment process
- Investments in social support;
- Availability of a mechanism for handling complaints and appeals.

2) Voluntary Disclosure Indicators:

- Percentage of displaced persons disaggregated by sex;
- Total number of complaints alleging adverse impacts on society

25. Supply chain management discloses supply chain management information consisting of the following mandatory and voluntary indicators:

1) mandatory indicators for information disclosure:

- procurement policy for goods and services, management of risks and opportunities in the supply chain;

- share of local procurement; - share of purchases from foreign suppliers and investors;

2) Voluntary Disclosure Indicators:

- Share of procurement from suppliers headed by women;

- share of private sector procurement.

6. DISCLOSURE

ON CORPORATE

GOVERNANCE

26. Information on corporate governance accounting factors shall be disclosed in accordance with the legislation of the Republic of Tajikistan.

27. In its disclosure of information on corporate governance, the VIEs may use the international standard GRI 201 "Economic Performance 2016", the Corporate Governance Principles of the Organisation for Economic Co-operation and Development (OECD) and the Corporate Governance Methodology of the International Finance Corporation.

28. Information on the system and structure of corporate governance of the PEIA, its supervisory board, its composition, the number of shareholders and their status must be disclosed.

29. Control environment as an internal system aimed at ensuring effective functioning of corporate governance, including subsidiaries and contributing to strengthening corporate governance.

30. The information shall contain the following aspects of control activities:

- a description of the internal control environment;
- accounting control, financial and non-financial reporting;
- Risk management oversight and stakeholder engagement.

31. The results of audits of internal and external audits must be disclosed.

32. The DOIP discloses information on the existence of anti-corruption policies, measures to monitor their implementation and provides the following information:

- the presence of an anti-corruption policy;
- the number and nature of detected cases of corruption;
- Assessment of corruption risks and measures taken.

7. ADDITIONAL INDUSTRY DISCLOSURE REQUIREMENTS

33. In the industrial sector, the economic activities of the IESs included in groups C13-18 and C20-33 in accordance with the General Classification of Economic Activities (OKVED-2) shall disclose additional information not provided for in the mandatory requirements of these standards, including the following indicators:

- the CO₂ emissions per unit of production sold to be taken into account for further accounting;
- Information on unit emissions of pollutants into air, water, or soil such as PM_{2.5} and PM₁₀ microparticles, volatile organic pollutants (VOCs), and other controlled pollutants.

34. The recommendations of the Sustainable Development Accounting Standards Board and the International Sustainable Development Standards Board (SSET) are recommended for information and reporting, including in the apparel, accessories and footwear, household appliances, construction and furniture, toys, sporting goods, pulp and paper products, chemicals and medical equipment sectors.

35. The blood pressure report shall contain the following information:

- volume of production and sales of products;
- expenses for research, innovation and advertising;

- waste disposal.

36. In the sectors of agriculture and food production, the economic activities of the IESA carried out in accordance with the OKVED-

2 in the field of agriculture, production, wholesale and retail trade of food products and are included in groups A01-A02, C10-C11, G46.11, G46.17, G46.2, G46.3, G47.11 and G47.2 and must disclose additional information not provided for in the mandatory requirements of these standards, including the following indicators:

- costs of using energy resources (electricity, heat, coal, firewood, fuel and lubricants) in commercial volume;
- Negative impact on climate, i.e. the factor of CO₂ emissions per unit of product sold taken into account for further reporting;
- measures aimed at improving and ensuring food safety (use of the Hazard Analysis and Critical Control Points (HACC) system in accordance with the requirements of ISO 22000, audits in accordance with the Global Food Safety Initiative and its results).

37. In preparing information and reporting, it is recommended that the recommendations of the Sustainability Accounting Standards Board (SASB) and the International Sustainable Development Standards Board (ISSB) be applied, including the production of agricultural products, retail and wholesale of food products, production of meat, poultry meat, milk, eggs, mineral water and soft drinks.

38. In this sector, disclosure is divided into the following areas:

- Introduction of biological and environmental technologies in agricultural and food production (nutrient turnover and soil restoration);
- give priority to the farmers' initiative to choose effective methods of land use, planting and growing crops;
- Identification of the main crops and description of the risks associated with climate change (analysis of agricultural production in water-stressed areas), by cost;
- total area under crops and production, broken down by crop type;
 - preservation and restoration of secured lands;
- conservation and rational use of plant and animal genetic resources;
 - Pest control of agricultural products;
- additional fertilization in order to increase the yield of crops and food products.

39. In the field of transport, the economic activities of the IZEP in the field of transport according to OKVED-2 are classified as group H49-53 and must disclose additional information not provided for in the mandatory requirements of these standards, including the following indicators:

- CO2 emission factors in freight and passenger transportation;
- Emission data of air pollutants such as NOx (excluding N2O), SOx, Sulphur and PM2 particles. 5 and PM10;
- number of emergencies;
- a description of the implemented methodology for ensuring transport security.

40. The recommendations of the Sustainability Accounting Standards Board (SASB) and the International Sustainability Standards Board (ISSB) are recommended when reporting and publishing, including in the logistics and vehicle rental and leasing sectors.

41. In this sector, disclosure is divided into the following areas:

- the impact of activities on climate change;
- measures to ensure and maintain transport safety;
- Insurance against possible risks;

42. In the energy sector, according to OKVED-2, the economic activities of the EEC in the energy sector belong to group D35 and must disclose additional information not provided for in the mandatory requirements of these standards, including the following indicators:

- Electrical grid stability and reliability indexes, such as the average system interrupt time index, the system average interrupt frequency index, and the average client interrupt time index;
- CO2 emission factor per kW An hour of electricity delivered to customers that users can use to calculate their emissions factor.
- CO2 emission factor per Gcal of heat energy used;
- air emissions from thermal energy production, such as nitrogen oxides NOx (N2O-free), SOx, sulfur, PM2.5 and PM10 microparticles, lead (Pb) and its compounds, mercury (Hg) and its compounds, ash emissions and its emission details.

43. The recommendations of the Sustainability Accounting Standards Board (SASB) and the International Sustainability Standards Board (ISSB) are applied in the reporting and reporting process, including in the electricity and heat producers and distributors sector.

44. In this sector, disclosure is divided into the following areas:

- total amount of electricity and heat produced and sold;

- the number of consumers (subscribers) of electricity and heat by areas of activity, including industrial production, services, commercial and household production;

- length of power transmission lines and heat pipes;
- energy and heat losses and compliance with established standards;
- unproductive expenditure of energy resources.

45. In the areas of construction and real estate management, the economic activities of the IESA under OKVED-2 belong to groups F41-43 and L68 and must disclose additional information that is not provided for in the mandatory requirements of these standards, including the following indicators:

- CO2 emissions factor in the construction of real estate and infrastructure, which will form the basis for further reporting by other companies;

- number of houses built in high-mountainous, low-water, and earthquake-prone areas.

46. The recommendations of the Sustainability Accounting Standards Board (SASB) and the International Sustainability Standards Board (ISSB) are applied in reporting and reporting, including in the real estate construction, property and asset maintenance sectors.

47. In this sector, disclosure is divided into the following areas:

- the volume of assets by real estate industry;
- area of leased real estate by sector;
- Number of houses that have received an Energy Savings Certificate;
- Share of projects developed using building information modeling;
- share of projects using renewable energy and resource reuse technologies;
- Share of climate-informed projects.

48. In the areas of tourism and restaurant business, the economic activities of the IESA in the field of tourism and restaurant business according to OKVED-2 are classified as groups I55, I56 and R91 and must disclose additional information not provided for in the mandatory requirements of these standards, including the following indicators:

- CO2 emission factor of one day of stay in the hotel;
- the volume of heat energy obtained from renewable energy sources;
- number of property disputes with customers;
- the number of fatal injuries and situations;
- share of inspected and untested security objects;

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- the number of tourist sites located near specially protected natural areas;

- use of coal and firewood;
- the volume of food waste;
- a description of measures to reduce food waste;
- number of inspections by supervisory authorities;
- the number of comments and actions to correct them;
- share of healthy food in the menu and income from it;
- a description of the environmental protection system.

49. In reporting and reporting, it is recommended that the recommendations of the Sustainability Accounting Standards Board (SASB) and the International Sustainable Development Standards Board (ISSB) be applied, including in hotels, tourism and leisure facilities and restaurants.

50. In this sector, disclosure is divided into the following areas:

- number of free rooms per day;
- average filling percentage;
- total area of residential premises;
- number of residential premises, including rented premises;
- the level of arrival and departure of guests and customers.
- the number of privately owned restaurants;
- the level of cooperation with dekhkan farms and local suppliers;
- use of environmentally friendly products.

51. In the fields of water supply and wastewater, the economic activities of the IZEP in the field of water supply and wastewater disposal according to OKVED-2 belong to groups E36, E37, E38 and E39 and must disclose additional information not provided for in the mandatory requirements of these standards, including the following indicators:

- CO2 emission coefficient per liter of drinking water and wastewater;
- use of energy resources in the process of drinking water production;
- percentage of networks and assets worn out by more than 70 percent and their length;
- total length of emergency networks;
- share of rehabilitated, modernized and reconstructed networks;
- the amount of free water provided (the coefficient of financial damage from this operation);
- volume of drinking water delivered to the population;
- water consumption per capita;
- volume of drinking water delivered to the commercial sector;
- volume of process water delivered to industrial enterprises;
- Volume of process water delivered to the agriculture sector;

- description of measures to prevent pollution of water resources;
- number of landfills and processing facilities;
- corrective measures and description of waste processing activities.

52. Recommendations of the Sustainability Accounting Standards Board and the International Sustainable Development Standards Board are proposed to be applied in the reporting and reporting process, including in water and wastewater utilities.

53. In this sector, disclosure is divided into the following areas:

- number of centralized and decentralized water management offices;
 - environmental regulation;
 - measures to monitor the use of water supply and sewerage networks;
 - Network resilience and climate change impacts, including capacity to treat wastewater in areas at potential disaster risk;
 - number of customers served, including residential, commercial and industrial;
 - Water availability by source, % by source type;
 - waste placement density;
 - economic incentives for waste recycling and reuse;
 - ensuring uninterrupted accounting and removal of household and industrial waste;
 - ensuring environmental safety during the extraction of minerals from mining waste;
 - number of special garbage trucks;
 - the number of landfills, decomposition centers, waste incineration and other facilities.
 - a description of projects for the processing of decomposing biological waste and the production of biogas.
54. In the field of education, according to OKVED-2, the economic activities of the LEEZ in the field of education belong to the group R85 and must disclose additional information not provided for in the mandatory requirements of these standards, including the following indicators:
- the number and share of graduates of educational institutions in relation to the total number of applicants;
 - the number and share of students studying at the expense of the state budget;
 - Students' access to the place of residence in the dormitories of educational institutions;
 - share of graduates' employment;
 - number of information security breaches.

55. Recommendations of the Sustainable Development Accounting Standards Board and the International Sustainable Development Standards Board, including in education, are recommended in reporting and reporting.

56. In this sector, disclosure is divided into the following areas:

- number of applicants registered at the National Testing Center under the President of the Republic of Tajikistan;
- number of students admitted to educational institutions;
- Number of faculty and other full-time employees;
- the number of publications of articles in international academic journals;
- number of projects of international academic cooperation;
- activities of technology parks.

57. In the field of banking and financial services, the economic activities of the BEE in banking and financial services under OKVED-2 belong to group K64 and must disclose additional information not provided for in the mandatory requirements of these standards, including the following indicators:

- information on greenhouse gas emissions in the economic activities of clients;
- the number of cases of information security breaches;
- the number of clients whose information was disclosed without their permission;
- the share of loans to small and medium enterprises in relation to the total amount of loans;
- Share of nonperforming loans of small and medium enterprises;
- availability of a risk management system for borrowers;
- taking into account the factors of economic, social and corporate governance in the provision of commercial loans;
- share of overdue loans repaid through the courts.

58. The recommendations of the Sustainability Accounting Standards Board and the International Sustainable Development Standards Board, including in the financial asset management, commercial banking, insurance, investment and mortgage finance sectors, are recommended in reporting and reporting.

59. In this sector, disclosure is divided into the following areas:

- assessment of banking system indicators;
- the volume of savings with a breakdown by their types;
- the volume of loans issued by their types;
- share of insurance policies issued for the needs of agriculture.

8. FINAL PROVISIONS

60. This procedure is advisory in nature for organizations of great social importance and is introduced and terminated in accordance with the legislation of the Republic of Tajikistan.