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Trends and Perspectives of the Implementation of the ESG Principles in the Russian Economy

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ABSTRACT

One of the most important trends in the development of the world economy is the implementation of ESG principles into the activities of its subjects. The article indicates that in modern conditions consideration of ESG principles in the activities of companies and banks is necessary for the sustainable long-term growth of their value, reduction of economic, environmental and other risks of their activities, promoting the sustainable development of national economies and the world economy as a whole. The article **aims** to investigate the trends and perspectives of the implementation of ESG principles in the Russian economy. The research **methodology** includes structuring, comparison, generalization, systemic, economic, institutional and logical analysis, SWOT analysis, induction, deduction and synthesis. Based on the research, the author **concludes** that the necessary conditions for the successful implementation of ESG principles in the Russian economy are the analysis, assessment and consideration of trends, features and perspectives of the development of the Russian and world economy, legal regulation of the implementation of ESG principles in Russia and abroad, consideration of national interests and features of Russia, clarification, correct application of the conceptual and methodological apparatus, analysis of strengths, weaknesses, opportunities and threats associated with the implementation of these principles (SWOT analysis), and the use of accumulated world experience.

Keywords: sustainable development; ESG principles; ESG factors; ESG concept; Principles for responsible investment; SWOT analysis

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ОРИГИНАЛЬНАЯ СТАТЬЯ

Тенденции и перспективы внедрения ESG-принципов в российской экономике

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АННОТАЦИЯ

Одной из важнейших тенденций развития мировой экономики является внедрение ESG-принципов в деятельность ее субъектов. В статье показано, что в современных условиях учет ESG-принципов в деятельности компаний и банков необходим для устойчивого долгосрочного роста их стоимости, снижения экономических, экологических и прочих рисков их деятельности, обеспечения устойчивого развития национальных экономик и мировой экономики в целом. В статье **анализируются** тенденции и перспективы внедрения ESG-принципов в российской экономике. **Методология** исследования включает структурирование, сравнение, обобщение, системный, экономический, институциональный и логический анализы, SWOT-анализ, индукцию, дедукцию, синтез. На основе проведенного исследования сделан **вывод**, что необходимыми условиями успешного внедрения ESG-принципов в российской экономике являются анализ, оценка и учет тенденций, особенностей и перспектив развития российской и мировой экономики, правового регулирования внедрения ESG-принципов в России и за рубежом, учет национальных интересов и особенностей России, уточнение, правильное применение понятийного и методологического аппарата,

анализ сильных и слабых сторон, возможностей и угроз, связанных с внедрением данных принципов (SWOT-анализ), использование накопленного мирового опыта.

Ключевые слова: устойчивое развитие; ESG-принципы; ESG-факторы; ESG-концепция; Принципы ответственного инвестирования; SWOT-анализ

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Introduction

Environmental, social and corporate governance (ESG) principles are the requirements for companies making investments and companies receiving investments in order to ensure sustainable long-term growth of their value and reduce economic, environmental and other risks of their activities.

In modern conditions, implementing ESG principles is one of the prerequisites of promoting sustainable development of national economies and the world economy as a whole. Issues of the implementation of ESG principles, as well as the impact of organizations on the environment, social sphere and economy, are becoming an integral part of government policies, business standards, investment strategies and consumer demand trends in the modern world. Changes in legal regulation, the behavior of investors, customers, counterparties and consumers of products and services of organizations taking place around the world, related to the consideration of ESG principles and sustainable development issues, are of fundamental importance and deserve the proper attention of organizations and their management bodies.¹ This determines the significant relevance of the problem of implementing ESG principles in the Russian economy.

For the first time, the abbreviation ESG was used in the appeal of the UN Secretary-General K. Annan "Who Cares Wins" to the leaders of the 50 largest financial institutions in the world, published in 2004.² The appeal contains a call to include the principles of environmental friendliness, social orientation and corporate governance quality in business development strategies.

The ESG concept was put forward during the discussion about the prospects for sustainable development of the world community and environmental protection, which began in the 1970s. Most experts now agree that sustainable development is a development that meets the needs of the present without compromising the ability of future generations to meet their own needs. The report "The Limits to Growth" of the Club of Rome in 1972 became the starting point for a discussion about the five main factors that weaken the sustainability of the development of the world community (population increase, food production, depletion of non-renewable resources, industrial production and environmental pollution). The report noted that humanity would be able to organize a society in where it can live indefinitely on Earth. The prerequisite for this is the introduction of restrictions on the production of material goods to achieve a state of global balance of nature with population and production [1].

In 2000, the UN General Assembly adopted the Millennium Declaration, which stated: "The protection and rational use of all living organisms and natural resources must be based on prudence in accordance with the postulates of sustainable development... The current unsustainable patterns of production and consumption must be changed in the interests of our future well-being and the well-being of our descendants... We must spare no effort in delivering all of humanity, and above all our children and grandchildren, from the threat of living on a planet that will be hopelessly spoiled by human activities and whose resources will no longer be enough to meet their needs".³

1. Overview of the Principles for Responsible Investment

In 2006, the UN, taking into account the provisions of the Millennium Declaration, adopted the Prin-

¹ Information Letter of the Central Bank of the Russian Federation of 16 December 2021. No. IN-06-28/96 "On recommendations for the consideration by the Board of Directors of a public joint stock company of ESG factors and issues of sustainable development". URL: <https://www.garant.ru/products/ipo/prime/doc/403175149> (accessed on 23.11.2022).

² Who Cares Wins. Connecting Financial Markets to a Changing World. United Nations, 2004. URL: https://www.ifc.org/wps/wcm/connect/de954acc-504f-4140-91dc-d46cf063b1ec/WhoCaresWins_2004.pdf (accessed on 23.11.2022).

³ United Nations Millennium Declaration (adopted by the Resolution of the UN GA of 08 September 2000 RES/55/2). URL: <https://docs.cntd.ru/document/901784387> (accessed on 21.11.2022).

ciples for Responsible Investment (PRI),⁴ which fully coincide with the ESG principles. According to the document, in order to protect and increase the long-term profitability of investments, investors are recommended to adhere to the following Principles when making investments:

- 1) include ESG factors in the processes of investment analysis and decision-making;
- 2) include ESG factors in policy and practice;
- 3) require investment recipients to properly disclose information about ESG factors;
- 4) promote the adoption and implementation of the Principles within the investment sector;
- 5) improve the effectiveness of the implementation of the Principles;
- 6) report on activities and progress made in the implementation of the Principles.⁵

The Association for the Promotion of the Principles of Responsible Investment (PRI Association) has published a list of possible actions to implement each of these principles.

Principle 1. Include ESG factors in the processes of investment analysis and decision-making:

- inclusion of ESG issues in investment policy statements;
- support for the development of ESG tools, metrics and analysis;
- assessment of management's ability to take into account ESG factors;
- appeal to investment service providers about integrating ESG factors into analytical reports and studies;
- encouragement of academic and other research on the topic.

Principle 2: Include ESG factors in policy and practice:

- development of an active ownership policy in accordance with the PRI;
- exercising the right to vote or monitoring compliance with voting policies;
- development of opportunities for interaction and implementation of joint initiatives;
- participation in the development of policies, regulations and performance standards.

Principle 3: Require investment recipients to properly disclose information about ESG factors:

- request for standard reporting on ESG issues;

- request to include ESG issues in the annual financial statements;

- requesting information from companies on the adoption/compliance with relevant norms, standards, codes of conduct or international initiatives;

- support for initiatives and decisions of shareholders that contribute to the disclosure of information on ESG issues.

Principle 4: Promote the adoption and implementation of the Principles within the investment sector:

- inclusion of PRI-related requirements in requests for proposals;
- revision of the relationship with service providers that do not meet ESG expectations;
- support for the development of tools for benchmarking the integration of ESG issues;
- support for regulatory or policy changes that facilitate the implementation of PRI.

Principle 5: Improve the effectiveness of the implementation of the Principles:

- participating in networks and information platforms to share tools and pool resources to use investor reports as a source of learning;
- collective solution of emerging problems;
- development of appropriate joint initiatives.

Principle 6: Report on activities and progress made in the implementation of the Principles:

- disclosure of information on the integration of ESG factors into investment practice;
- disclosure of information on the implementation of the active ownership policy;
- disclosure of requirements for service providers regarding PRI;
- interaction with beneficiaries on ESG and PRI issues;
- use of reporting to raise awareness among a wider group of stakeholders.⁶

2. Topical issues of the implementation

of ESG principles in the Russian economy

With the adoption of the ESG principles, their expansion into the activities of the subjects of the global economy began. At the end of the third quarter of 2021, the amount of funds under management of organizations that have joined the PRI exceeded 121 trillion US dollars.⁷

⁴ Principles for Responsible Investment. URL: <https://www.unpri.org/about-us/what-are-the-principles-for-responsible-investment> (accessed on 23.11.2022).

⁵ Ibid.

⁶ Principles for Responsible Investment. URL: <https://www.unpri.org/about-us/what-are-the-principles-for-responsible-investment> (accessed on 23.11.2022).

⁷ Ibid.

As of 1 November 2022, the ESG principles are implemented in the activity of more than 100 Russian companies (Gazprom, Rosatom, Severstal, Polimetall, KamAZ, etc.) and banks (Sberbank, Rosselkhozbank, Gazprombank, Rosbank, Alfa-Bank, etc.).⁸

In modern conditions, consideration of ESG principles in the activities of companies and banks is necessary for the sustainable long-term growth of their value, reduction of economic, environmental and other risks of their activities, promotion of the sustainable development of national economies and the world economy as a whole⁹ [2–10]. Violation of these principles can cause not only threats to the sustainable development of states and the world economy but also material and reputational damage to violating companies and persons associated with them. For example, the oil spill committed by BP in 2010 and the underestimation of exhaust gas emissions by Volkswagen in car sales in the US and Europe led to a drop in market quotations of shares of these companies and huge losses for portfolio investors [9].

In 2015, the UN General Assembly approved 17 sustainable development goals (SDGs) of the world community for the period until 2030, which are a comprehensive program of action for the world community to transform the world in the interests of people and the planet.¹⁰ As noted on the official portal of the Division for Sustainable Development of the United Nations Department of Economic and Social Affairs, “these goals demonstrate the recognition that measures to combat poverty and other deprivation must be closely linked to strategies aimed at improving health and education, reducing inequality and stimulating economic growth, addressing climate change and working to conserve oceans and forests”.¹¹

Presently, there is a process of global redistribution of capital flows in favor of markets that ensure

the promotion of sustainable development goals. One of the reasons for this redistribution of capital is the spread of responsible investment. Consideration by organizations of ESG factors and issues related to their impact on the environment, social sphere and economy, is analyzed by investors who adhere to the PRI. Based on this analysis, the ability of organizations to increase their capitalization is assessed. This ability, in turn, affects the investment attractiveness of the securities of these organizations.¹²

Important tools for introducing ESG principles into the Russian economy are the development and improvement of relevant regulatory legal documents (more details are provided in [8]). The prerequisites for the development and improvement of these documents are analysis, assessment and consideration of trends, features and perspectives of the development of the Russian and world economy, legal regulation of the implementation of ESG principles in Russia and abroad, and consideration of national interests and features of Russia. Currently, the following four types of regulatory legal documents and initiatives in the field of implementing ESG principles in the global economy can be distinguished:

1) supranational regulation of political/economic associations of states (for example, the UN sustainable development goals for the period until 2030; G20 / OECD Corporate Governance Principles; OECD Guidelines for Multinational Enterprises; UN Principles for Responsible Investment, etc.), as well as EU regulatory legal documents (e.g., European Union sustainable growth financing action plan,¹³ Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088,¹⁴

⁸ ESG-ratings of Russian companies and banks. 1 November 2022. URL: https://raex-rr.com/esg/ESG_rating (accessed on 23.11.2022).

⁹ Information Letter of the Central Bank of the Russian Federation of 16 December 2021. No. IN-06–28/96 “On recommendations for the consideration by the Board of Directors of a public joint stock company of ESG factors and issues of sustainable development”. URL: <https://www.garant.ru/products/ipo/prime/doc/403175149> (accessed on 23.11.2022).

¹⁰ Declaration of the UN GA of 25 September 2015 “Transforming our world: the 2030 agenda for sustainable development” A/RES/70/1. URL: <https://sdgs.un.org/2030agenda> (accessed on 23.11.2022).

¹¹ Division for the Sustainable Development in the UN Department of Economic and Social Affairs. URL: <https://sdgs.un.org/ru/goals> (accessed on 23.11.2022).

¹² Information Letter of the Central Bank of the Russian Federation of 16 December 2021. No. IN-06–28/96 “On recommendations for the consideration by the Board of Directors of a public joint stock company of ESG factors and issues of sustainable development”. URL: <https://www.garant.ru/products/ipo/prime/doc/403175149> (accessed on 23.11.2022).

¹³ Communication from the Commission to the European parliament, the European council, the Council, the European central bank, the European economic and social committee and the Committee of the regions of 8 March 2018 COM (2018) 97 final. Action plan: financing sustainable growth. URL: <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52018DC0097> (accessed on 23.11.2022).

¹⁴ Regulation (EU) 2020/852 of the European parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088. URL: <https://eur-lex.europa.eu/legal-content/>

Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability-related disclosures in the financial services sector¹⁵);

2) national codes of good governance (Stewardship Codes) and codes of corporate governance (Corporate Governance Codes) (for example, the UK Financial Reporting Council released a new Code of Good Governance (UK Stewardship Code) with a focus on ESG indicators, which came into force on 1 January 2020);

3) national regulation in issues of corporate law, the environment and social issues. The Government of the Russian Federation adopted a Decree of 14 July 2021 No. 1912-r, which approved the goals and main directions of sustainable (including green) development of the Russian Federation. An important document is also the Decree of the Government of the Russian Federation of 21 September 2021 No. 1587 “On Approval of Criteria for Sustainable (including Green) Development Projects in the Russian Federation and Requirements for the System for Verification of Sustainable (including Green) Development Projects in the Russian Federation”. The Information Letter of the Central Bank of the Russian Federation of 16 December 2021 No. IN-06–28/96 “On recommendations for the consideration by the Board of Directors of a public joint-stock company of ESG factors and sustainable development issues” is also important;

4) voluntary ESG disclosure initiatives from market participants (e.g., Global Reporting Initiative (GRI), Sustainability Accounting Standards Board (SASB), Task Force on Climate-related Financial Disclosures (TCFD), international exchanges, associations of banks (for example, the Equator Principles), investment companies, professional business associations, world index, rating agencies and consulting companies) [5].

One of the most important tools for introducing the ESG concept into the economy is the establishment of requirements for the procedure for the formation and presentation of non-financial information or non-financial reports by organiza-

tions.¹⁶ In accordance with the Information Letter of the Central Bank of the Russian Federation of 16 December 2021 No. IN-06–28/96 “On recommendations for the consideration by the Board of Directors of a public joint stock company of ESG factors and sustainable development issues”, “an organization’s non-financial information can be defined as a set of information and indicators that reflect its goals, strategy, management approaches, risk management system, interaction with stakeholders, in conjunction with the planned contribution of the organization’s activities to the achievement of the SDGs, the goals of the Paris Climate Agreement, national strategic goals on environmental, social and economic issues, the results of its activities in terms of the impact of the organization on the environment (ecology), social sphere and economy, as well as factors in its activities related to the environment (including environmental factors and factors, related to climate change), society (social factors) and corporate governance, risks and opportunities associated with these factors. Recently, instead of the terms “non-financial information” and “non-financial report”, the terms “information in the field of sustainable development” and “reporting in the field of sustainable development” are increasingly used”.¹⁷

As noted in the Information Letter of the Central Bank of the Russian Federation of 16 December 2021 No. IN-06–28/96 “On recommendations for the consideration by the Board of Directors of a public joint stock company of ESG factors and sustainable development issues”, “taking into account the spread of accounting practice by investors of ESG factors in investment activities, the growth of information requests from investors and other stakeholders in the field of sustainable development, ensuring proper disclosure of non-financial information by public joint-stock companies is becoming critical. Neglect of information disclosure issues in this area may adversely affect the perception of public joint-stock

EN/TXT/PDF/?uri=CELEX:32020R 0852&from= EN (accessed on 23.11.2022).

¹⁵ Regulation (EU) 2019/2088 of the European parliament and of the Council of 27 November 2019 on sustainability-related disclosures in the financial services sector. URL: <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32019R 2088&from=EN> (accessed on 23.11.2022).

¹⁶ Communication from the Commission to the European parliament, the European council, the Council, the European central bank, the European economic and social committee and the Committee of the regions of 8 March 2018 COM (2018) 97 final. Action plan: financing sustainable growth. URL: <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52018DC 0097> (accessed on 23.11.2022).

¹⁷ Information Letter of the Central Bank of the Russian Federation of 16 December 2021. No. IN-06–28/96 “On recommendations for the consideration by the Board of Directors of a public joint stock company of ESG factors and issues of sustainable development”. URL: <https://www.garant.ru/products/ipo/prime/doc/403175149> (accessed on 23.11.2022).

Table 1
SWOT-analysis of the implementation of ESG-principles in the Russian economy

Strengths	Weaknesses
Reduction of economic, environmental and other risks of activities of companies and banks. Promotion of sustainable long-term growth of value of companies and banks. Promotion of improvement of the external ratings and reputation of companies and banks	Lack of systemic legal regulation of the implementation of ESG principles in the Russian economy. Lack of qualified personnel. Financial costs for the implementation of ESG principles. Difficulties with resource allocation
Opportunities	Threats
Promotion of sustainable socio-economic development of Russia. Improvement of the environment. Improvement of labor resources. Possibility of entering the international markets	Differences between Russian legislation and international standards. Insufficient information support of the importance of implementing the concept. A small number of standardizing and certifying organizations

Source: compiled by the author.

companies by stakeholders, damage their business reputation, and negatively affect their investment attractiveness and competitiveness”.¹⁸ Russian legislation does not yet oblige such reporting, but more and more companies publish it [3]. There is no single standard for non-financial reporting yet; in practice, the standards developed by the following organizations are most often used:

- Global Reporting Initiative — GRI;
- International Integrated Reporting Council — IIRC;
- Sustainability Accounting Standards Board — SASB;
- Carbon Disclosure Project — CDP;
- Task Force on Climate-related Financial Disclosures — TCFD;
- Climate Disclosure Standards Board — CDSB [8].

As announced at the 26th UN Climate Change Conference in Glasgow in 2021, the International Accounting Standards Foundation (IFRS) has formed the International Sustainability Standards Board (ISSB) to develop a comprehensive global baseline of high-quality sustainability disclosure standards to meet investors’ information needs. The Board intends to work closely with other widespread reporting systems, including the Global Reporting Initiative [3].

An important tool for implementing the ESG concept is the legal regulation of the formation and publication of ESG ratings — indicators of a company’s exposure to environmental, social and

corporate governance risks, calculated based on assessing the quality of compliance with relevant international and Russian standards in sustainable development. Currently, there are more than 400 different indices in the world that characterize ESG factors. The largest providers of such ratings and indices are S&P, FTSE Russell, MSCI, Sustainalytics, CDP, Bloomberg, JUST Capital, Refinitiv, RAEX-Europe and others. Different agencies may give companies different ratings. This causes insufficient reliability and adequacy of ESG ratings. In this regard, it seems advisable to develop legal regulation of the formation and publication of ESG ratings in Russia.

To assess and predict the effectiveness of the implementation of ESG principles both at the level of the Russian economy and its individual industries and enterprises, a SWOT analysis can be used. An example of such an analysis of the Russian economy is shown in *Table 1*.

Conclusion

The results of the study show that the problem of implementing ESG principles in the Russian economy requires a systematic, thoughtful and balanced solution, which implies a thorough study of all the necessary aspects of the problem. The necessary conditions for the successful implementation of ESG principles in Russia are the analysis, assessment and consideration of trends, features and perspectives of the development of the Russian and world economy, legal regulation of the implementation of ESG principles in Russia and

¹⁸ Ibid.

abroad, consideration of national interests and features of Russia, clarification, correct application of the conceptual and methodological apparatus, analysis of strengths, weaknesses, opportunities and threats associated with the implementation of

these principles (SWOT analysis), the use of accumulated world experience. The problem of implementing ESG principles in the Russian economy is complex, multifaceted and should be the subject of further scientific research.

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