

ESG STARTS AT THE TOP: **WHO IS RESPONSIBLE** **FOR WHAT?**



Who owns ESG accountability?

ESG is not the responsibility of just one person or department. It requires collaboration across the entire organization. In Indian companies, each level of leadership and every team member plays a distinct but interconnected role in driving ESG success.

Board of
Directors &
Promoters

MD / CEO

Department
Heads (HR,
Operations,
Finance,
Admin)

ESG /
Sustainability
Lead

Employees
at all
Levels

Why does clear ESG accountability matter?

In India's dynamic business landscape, ESG isn't just about compliance – it's a vital driver of growth, trust and resilience. Clear accountability Without defined roles, ESG efforts risk becoming fragmented, leading to missed targets and reputational damage.

When everyone knows their responsibility – from the board to frontline employees – ESG initiatives gain momentum, become embedded in daily decisions and deliver real value. Ultimately, accountability turns ESG from policy into progress, helping companies build a future-ready business that benefits people, planet and profit.

Board of Directors & Promoters

Role: Define ESG vision, policies, and governance framework

Responsibility:

- Approve ESG strategy aligned with long-term business goals
- Ensure ESG risks and opportunities are monitored and managed
- Oversee ESG disclosures and stakeholder engagement

Impact: Sets tone at the top, driving company-wide commitment



MD / CEO

Role: Lead ESG integration and culture transformation

Responsibility:

- Embed ESG goals into overall business strategy and operations
- Champion ESG to investors, customers and employees
- Allocate resources and ensure cross-functional coordination

Impact: Ensures ESG is prioritized as a core business driver



Department Heads

Role: Implement ESG in their functional areas

Responsibility:

- HR: Embed diversity, equity, employee well-being
- Operations: Reduce environmental footprint, improve resource efficiency
- Finance: Integrate ESG risks in financial planning and reporting
- **Impact:** Translates ESG strategy into daily practices and KPIs



ESG / Sustainability Lead

Role: Coordinate ESG activities and reporting

Responsibility:

- Lead the development & implementation of ESG strategies and programs
- Act as the primary liaison between the company and external ESG stakeholders
- Collaborate with all departments to embed ESG criteria into business processes and decision-making

Impact: Acts as the operational hub for ESG execution and transparency



Employees at all Levels

Role: Embed ESG values in everyday work

Responsibility:

- Practice sustainability (energy saving, waste reduction)
- Engage in ESG programs and suggest improvements
- Uphold ethical behavior and social responsibility

Impact: Strengthens a culture that drives lasting ESG success



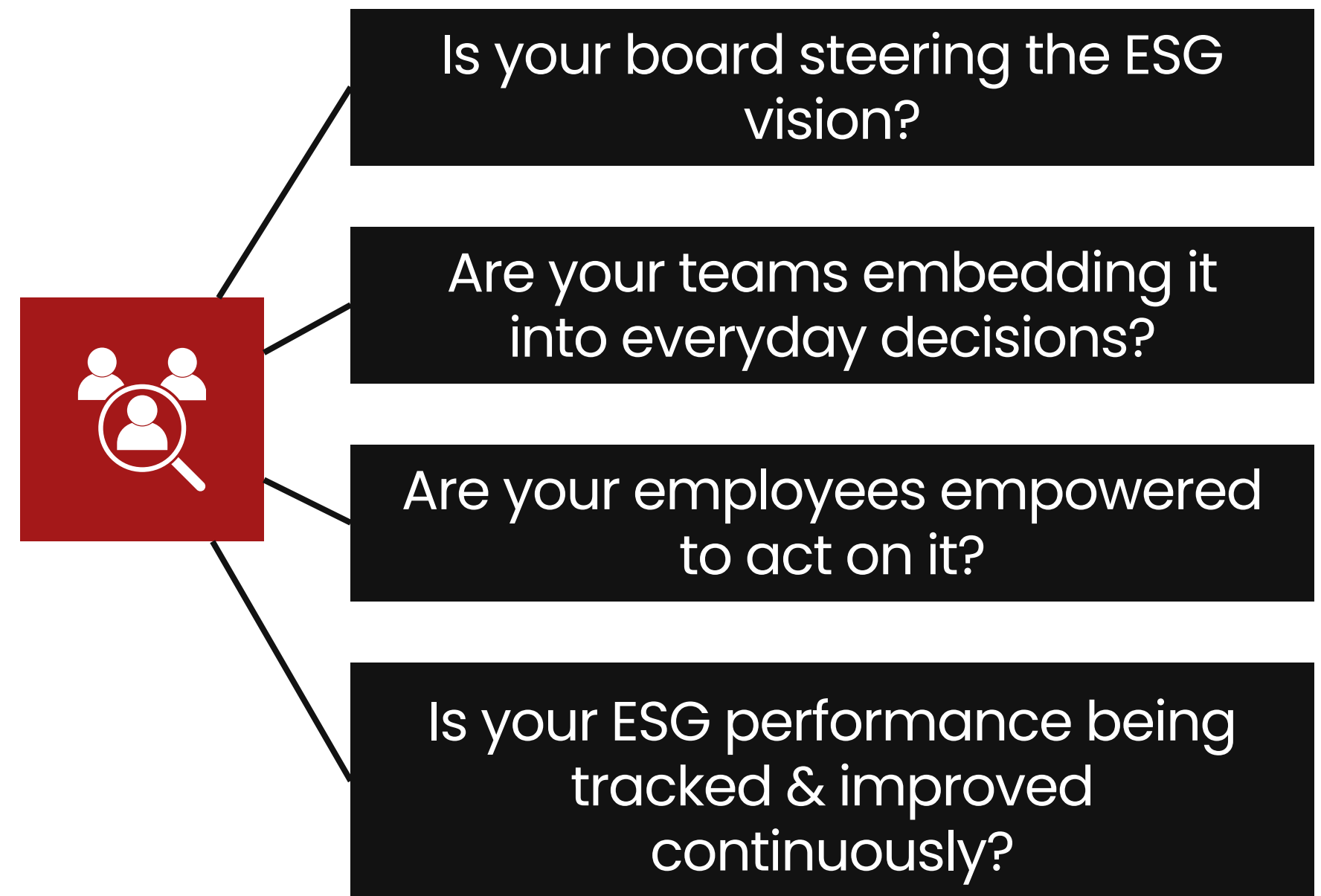
ESG is Everyone's Business – But is Everyone Aligned?

For ESG to truly work, it must be lived across the organization.

Clear roles. Shared responsibility. Consistent action. That's how real impact happens.

When ESG is built into daily decisions, not treated as an add-on, it becomes part of the company's DNA.

It's not just about reporting – it's about mindset, accountability and long-term value creation.



5 Practical Tips to Strengthen ESG Accountability

1. Define clear ESG roles across leadership and functions – don't leave it to one team.
2. Link ESG goals to KPIs and business outcomes – make it part of performance, not just compliance.
3. Embed ESG in day-to-day decisions – procurement, HR, finance, ops – all matter.
4. Communicate regularly and transparently – updates, wins, challenges, metrics.
5. Empower employees with training and ownership – build a culture of shared responsibility.



THANK YOU

