

**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.



Is your board steering the ESG vision?

Are your teams embedding it into everyday decisions?

Are your employees empowered to act on it?

Is your ESG performance being tracked & improved continuously?

# 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**



**ESG**