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Reasserting "Social" Factors under ESG Reporting Framework

The 'S' in ESG, or how businesses evaluate their social impact, significantly affects how they address employee, community, and other stakeholder well-being issues. Organisations are focusing more on the social component of their ESG agenda, which means incorporating value chain partners, employees, and the general public into development initiatives.

The need for quantifying and disclosing social risks and repercussions as part of any environmental, social, and governance (ESG) activities is becoming increasingly important with time, given the social inequities and the pressing need for an equitable transition to a more sustainable economy. Promoting collaboration is the strategy at the organisational and policy levels to bring social demands and corporate goals together.

Companies now have a more organised perspective on CSR initiatives, emphasising openness, monitoring, and assessment. Organisations must use digital tools to effectively capture data to assist NGO partners and implementation agencies in building their capacity for impactful social programmes.

The world is changing due to the intersection of inequality and climate change. Investors, residents of the communities where businesses operate, and members of civil society are increasingly looking to private sector companies for their social contributions. Despite this, myths about the lack of social impact measurement persist despite well-known methods.

One of many approaches to quantify the 'S', but also a straightforward and rational one, is to examine social risks and impacts through the perspective of the employee and societal well-being. As the social effects of the climatic transition interaction are intensifying with time, the need for ESG adoption by the corporate sector will increase to build a sustainable future.

Introduction

Growing awareness of ESG factors and their importance to business sustainability is building in India.[1] All stakeholders involved in the system, including institutional investors, businesses, policymakers, regulators, index providers, rating agencies, etc., [2] are quickly working towards developing a sustainable ESG ecosystem that can serve as a tool for responsible capitalism.

Even though ESG is considered a more comprehensive concept and differs from the Corporate Social Responsibility (CSR) approach,[3] ESG's growth is still anchored in CSR.[4] It marked the beginning of businesses not only taking responsibility for but also disclosing their influence on society.[5]

According to research findings on ESG, corporate financial performance was positively impacted by the ESG performance of companies. [6] Therefore, businesses should not view ESG as merely a cost or a disclosure but rather as an opportunity to foster long-term sustainability and the creation of new value.[7]

Social factors have also reinforced the significance of incorporating ESG principles into investment decision-making processes.[8] These include concerns about occupational health and safety, the violation of human rights and labour rights, the rise in child labour cases, diversity and inclusion, and gender inequality.[9] Researchers have called for governments to tighten corporate social policies[10] and encourage them to adopt ethical business practices by educating consumers and investors about the adverse effects of not considering the social costs of doing business.[11]

Additionally, it is crucial to take measures to guarantee that organisations are helped in adopting these disclosure formats by growing their capacities and providing them with training.[12]

SUMMARY

- India has pushed its corporate sector towards greater social sustainability through CSR legislation and BRSR Reporting Frameworks.
- It is proved through research that an effective ESG programme can boost employee productivity, decrease the need for legal or regulatory action, strengthen a company's reputation, and encourage long-term, sustainable growth.
- ESG is criticised, especially in developing economies for imposing unrealistic criteria on businesses that aren't ready for them, which explains fewer disclosures and increased incidents of greenwashing.
- All the participants in the ESG ecosystem must work together to create a standardised reporting environment which ensures transparency and reliability.

Human Capital Development (HCD)

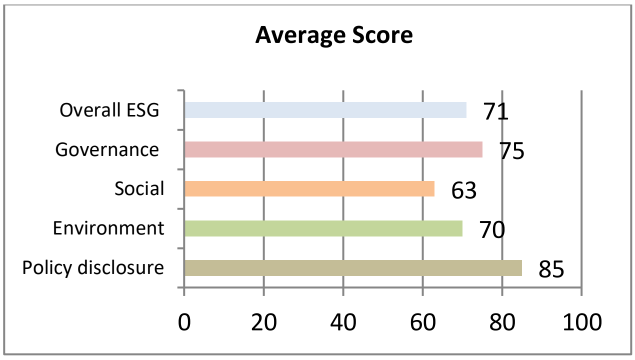
Any organisation's most important asset is its workforce. Socially conscious organisations value and prioritise the development of their staff members and the wider community to promote social good in society at large.[13] This criterion examines how well a corporation interacts with its community, customers, and business partners beyond commercial activities.[14]

Source: World Economic Forum

The current wave of social unrest and the heightened focus on social justice[15] will enhance interest in ESG and increase the urgency of reforms.[16] For instance, rising social consciousness leads to more consumer boycotts[17], which motivates businesses to emphasise their social obligations[18] and good corporate governance, including eliminating toxic corporate cultures[19] and enhancing diversity, inclusion, and equity.[20]

According to a recent NSE study, companies scored better on environmental and governance parameters than social parameters[21] (Figure 1). This reiterated the need to strengthen social reporting standards in the country which is suffering due to a lack of standardisation of social indicators[22] and difficulty in social impact measurement.[23]

Figure 1: Source-NSE Study – ESG analysis of 50 listed companies in India



Social Indicators for Comprehensive ESG Framework

Large investors continue to prioritise ESG issues,[24] and international and national regulators are working quickly to impose ESG disclosure requirements for investors and corporates.[25]

The National Guidelines on Responsible Business Conduct (NGRBC), based on the Sustainable Development Goals of the United Nations, are expanded upon by SEBI's new Business Responsibility Reporting framework (BRSR). It aims to give businesses a single framework to disclose all pertinent information.[26]

The BRSR, which strongly emphasises quantitative measures, is projected to provide more seamless measurement and comparison across industries.[27] The BRSR framework is divided based on nine principles, of which three, four, five and eight pertain to social responsibility reporting.[28]

The fundamental problem continues to be the comparatively low number of corporation declarations on social issues.[29] Companies have historically been unwilling to share information, such as policies on preventing human rights violations in supply chains unless required by regulations or under intense investor pressure.[30] Though Social indicators are diverse and manifold,[31] the BRSR offers a precise road map for developing an awareness of social issues that investors should consider while making investing decisions.[32]

Additionally, social indicators are generally agreed to be about the rights of stakeholders, including a company's ethical treatment of its workers, clients, suppliers, and the general public.[33] Even though evaluating social impact has undoubtedly been difficult,[34] it is not true to say that social issues are incredibly abstract.

How Can the Business Strengthen its Social Influence Inside and Externally?

- Analyse the reporting maturity level and select new data or information that needs to be tracked.[35]
- Improve the procedures for gathering and assembling data for reporting and monitoring needs.[36]
- Provide thorough information disclosure, including quantitative and qualitative data, while upholding the supplied data's provenance.[37]

Research > Refine > Report

BRSR is highly thorough and has a higher level of transparency. However, it still needs a sector-by-sector breakdown of the Key Performance Indicators (KPIs) that are important to each industry.[38]Several questions could become diluted when the material KPIs are mapped to each listed principle, and the sectoral mapping may increase the importance of disclosures in several businesses.[39]

Under BRSR's principle 5, executive salary is one of the important disclosures[40], but there are no specific standards for connecting it to sustainability goals.[41] Only eight percent of the compensation of CEOs in India is connected to ESG-related performance measures, according to a 2020 study by Refinitiv ESG. However, it appears

ESG Ecosystem

that Indian business conglomerates are becoming more cognisant of this problem.[42]

Financial institutions must consider screening borrowers based on how sustainably their company's plan is implemented.[43]. The following criteria can be considered for the same: Having a comprehensive ESG policy that outlines long-term sustainable development goals, performing a voluntary ESG audit, obtaining an ESG rating from an appropriately qualified rating agency, and implementing clear measures for minority shareholder protection.[44], incorporating cost savings into business operations proposals for energy efficiency, and outlining appropriate policies to improve employee productivity and welfare are all examples of ways to implement an ESG policy.[45]

Prioritising "S" in sustainable investing ensures that the companies in a portfolio reflect the beliefs and moral principles of the investor. However, the aspect of profit production is also taken into consideration when evaluating a company's social impact.[46]

ESG criteria chosen to be reported sometimes need to point out the significant social Impact areas of business. By encouraging corporate window dressing, such reporting[47] may make customers and investors feel good. Still, it deters firms from delivering a more significant social impact on the most important issues of their operations.[48]

The SEBI has advised accredited Enterprise Resource Planning (ERP) to consistently apply the ESG rating scales and disclose them on their websites. The ESG rating reports and rating scales are used by such ERPs, even though SEBI still needs to propose standardised rating scales (i.e., rating/scoring symbols and their definition).[49]

A corporation must do a social and environmental impact assessment following local legislation, but meeting worldwide requirements for excellence might be difficult. Companies may need more resources and expertise to evaluate and present disclosure standards in a manner that is acceptable to overseas investors, even though they may want to comply with them. Defining and developing indicators under each social factor reported relevant to the current times should become a continuous process for businesses.[50]

Investors and shareholders heavily influence the ESG policies of companies[51] since they have the financial means to bring about large-scale improvements. Hence, ESG activism should be promoted and proper channels should be developed to ensure vital transparency and accountability.[52] Investing aims to establish a positive feedback loop by directing capital to businesses that generate the highest societal returns.[53]

Conclusion

Modern investing prioritises sustainable investments, including actively managed funds that use ESG criteria as collateral.[54] This has been reflected in the sharp rise in ESG fund assets under management (AUM) in India, which have grown exponentially over the past four years, from US$283.5mn (INR 2,268 crore) in March 2019[55] to US$1.5bn (INR 12,447 crore) in March 2022.[56]

A solid commitment to ESG values reaps many benefits for businesses. These include cost savings, reduction in regulatory and legal interventions, productivity improvements, investment and asset optimisation, attraction and retention of top talent, improved employee engagement by fostering a sense of mission and a boost in overall productivity.[57] To bring responsibility and balance to the corporate world through the financial sector and financial markets, ESG investing has come a long way.[58]

Giving back to society and protecting the environment while paving the way for a sustainable future is a respectable project.[59] Every investment must contribute and act responsibly toward society regardless of size.

Although, according to the recent evaluation by CRISIL, Only one-fifth of the 586 Indian enterprises evaluated under ESG risk assessment across 53 sectors have released their sustainability report.[60] The conclusions of the surveys only emphasise the necessity for bolstering sustainability reporting in India,[61] which is seeking to attain net zero by 2070.

Investors are undermining the influence and legitimacy of capitalism as a tool for developing society when they disregard their social responsibilities and fail to see the strong link between firm strategy, social purpose, and economic value.[62] It is understandable why so many people no longer believe in capitalism[63] but ignoring the relationship between business success and social advancement emboldens critics. It jeopardises the viability of capitalism at a time when social needs are more significant than ever and economic inequality has worsened.[64]

Suppose we acknowledge the great power of capitalism as a driver of beneficial social impact.[65] In that case, a firm's strategy is the most effective way to mix social innovation with economic value. Competition is altered by generating social impact through a creative and lucrative company strategy,[66] and social impact becomes an inherent component of capitalism.

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