

# PREFACE

In recent years, Environmental, Social and Governance (ESG) considerations have become central to the way businesses, investors and policymakers shape decisions for a sustainable future. However, as the ESG landscape evolves, so too does the complexity of the concepts and terminologies associated with it. This book is a humble effort to simplify these concepts and provide a ready reference for learners, professionals and decision-makers.

The objective of this book on “*Decoding ESG: FAQs on ESG & Sustainability*”, is to provide a concise and easy to understand practical guide on various concepts in this emerging domain for ready reference of all the stakeholders. It is designed to serve as a concise and clear guide that simplifies key ESG concepts and offers straightforward answers to frequently asked questions.

ESG concepts are no longer niche concerns to environmental studies and reporting, but becoming integral to how we do business, how we invest, how we legislate and how we envision the future. Yet, for all the attention that ESG and Sustainability has received, there remains a significant gap in awareness and understanding of these concepts. The concepts are often loaded with jargons, the frameworks, complex and regulatory landscape. Stakeholders often find themselves overwhelmed by the volume of information and the speed of change in this domain. This book, was conceived with the objective of filling this gap. The idea is to equip the readers with a foundational understanding of the ESG and Sustainability landscape.

The structure of this book follows a question-and-answer format, covering a wide range of themes such as blue economy,

greenwashing and other important concepts. This modular structure allows readers to browse topics selectively.

I place on record my sincere thanks to all the members of ESG and Sustainability Board (ESGSB) of ICSI for their valuable contribution in finalising this book under the leadership of CS Ranjeet Pandey, Chairman-ESGSB, CS Ashish Garg, Co-Chairman, ESGSB and with the presence of my council colleagues CS R. Venkata Ramana & CS Rajesh C. Tarpara as Members of ESGSB.

I also commend the dedicated efforts put in by CS Rakesh Kumar, CS Sukhmeet Suri, Ms. Srishti Singh and Ms. Nisha Choudhary from the Dte. of Futuristic Research under the guidance of CS Banu Dandona, Director, ICSI, in bringing out this book under the stewardship of CS Asish Mohan, Secretary, ICSI.

I am confident that this book will serve as a catalyst for awareness and action. As ESG is becoming increasingly a lens through which businesses are being evaluated, we believe that empowering people with clear and reliable information is the first step towards creating a more responsible and sustainable future. We hope it proves to be a valuable companion in your journey towards understanding and applying ESG and Sustainability in meaningful ways.

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