



“Some key decisions that have been taken could impact various categories of businesses, irrespective of whether the companies are listed or unlisted,” says Debnath of Nangia Andersen LLP.

Rajib Debnath, Partner - Sustainability & ESG Solutions, Nangia Andersen LLP, points out that approximately 20% of the business revenue is outsourced to the value chain/suppliers (applying the thumb rule of the 80:20 ratio). Hence, to ensure that every rupee of revenue is ESG-compliant, it is necessary to make sure that the business on the supply side, too, is ESG-compliant on all parameters – pollution, human rights, ethics, health, and safety.