

Demystifying ESG Reporting for Educational Institutions in India.

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Environmental, social, and governance (ESG) reporting is wide in scope and the number of areas that it addresses. In the Environmental spectrum – it includes the strategy followed for climate change, biodiversity, water efficiency, carbon intensity, and the Environmental management system. The objective of having a social angle is to make sure that equal opportunities, freedom of association, health and safety, human rights, issues related to Customer and products responsibility, child labour are addressed. Governance normally involves business ethics, compliance, board independence, executive compensation and shareholder democracy.

One of the sustainable development goals linked to climate change and its impacts as reported by the united nations are as follows:

The global temperature has already risen 1.1°C above the pre-industrial level, with glaciers melting and the sea level rising. Impacts of climate change also includes flooding and drought, displacing millions of people, sinking them into poverty and hunger, denying them access to basic services, such as health and education, expanding inequalities, stifling economic growth and even causing conflict. By 2030, an estimated 700 million people will be at risk of displacement by drought alone.

Taking urgent action to combat climate change and its devastating impacts is therefore an imperative to save lives and livelihood, and key to making the 2030 Agenda for Sustainable Development and its 17 Goals – the blueprint for a better future – a reality.

In 2020, concentrations of global greenhouse gases reached new highs, and real-time data point to continued increases. As these concentrations rise, so does the Earth's temperature. In 2021, the global mean temperature

was about 1.1°C above the pre-industrial level (from 1850 to 1900). The years from 2015 to 2021 were the seven warmest on record.

To limit warming to 1.5° Celsius above pre-industrial levels, as set out in the Paris Agreement, global greenhouse gas emissions will need to peak before 2025. Then they must decline by 43 per cent by 2030 and to net zero by 2050. Countries are articulating climate action plans to cut emissions and adapt to climate impacts through nationally determined contributions. However, current national commitments are not sufficient to meet the 1.5°C target.

Linked to what we have discussed about all along, Goal 13 (Climate Change) has the following targets:

- 13.1 Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries
- 13.2 Integrate climate change measures into national policies, strategies and planning
- 13.3 Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning
- 13.A Implement the commitment undertaken by developed-country parties to the United Nations Framework Convention on Climate Change to a goal of mobilizing jointly \$100 billion annually by 2020 from all sources to address the needs of developing countries in the context of meaningful mitigation actions and transparency on implementation and fully operationalize the Green Climate Fund through its capitalization as soon as possible
- 13.B Promote mechanisms for raising capacity for effective climate change-related planning and management in least developed countries and small island developing States, including

focusing on women, youth and local and marginalized communities

In a Princeton Review Survey Report 74% of applicants said that an institution’s environmental commitment would affect their final decision, it’s not surprising to see North American universities and colleges are addressing sustainability from multiple angles. Initiatives such as supporting students, faculty, and staff initiatives focused on environmental justice and equity, sustainability-based hiring and research, and mental health and wellbeing programs focused on eco-anxiety and climate grief are becoming more commonplace.

According to the Europe Sustainable Development Report, the U.K. ranks 17 out of 34 countries overall, indicating that while progress is being made towards sustainability goals, significant challenges remain. Within the U.K.’s higher education system there is a clear understanding of the importance of sustainability.

France is in the top 10 most sustainable European nations according to the Europe Sustainable Development Report, with the country being an early adopter of the UN 2030 Agenda for Sustainable Development. Additionally, many initiatives such as green cities, eco-commerce, and the Sustainable Development Reference Framework are being adopted.

India ranked the lowest among 180 countries, after Vietnam (178), Bangladesh (177), and Pakistan (176).

With an overall score of 18.9, India ranks at the bottom of all countries in the 2022 EPI with low scores across a range of critical issues. Deteriorating air quality and rapidly rising greenhouse gas emissions are urgent challenges according to the report.

Most low-scoring countries such as Myanmar and Vietnam are those that have prioritized economic growth over sustainability, or those that are struggling with civil unrest and other crises.

China and India are projected to be the largest and second-largest emitters of greenhouse gases in 2050, despite recently promising to curb emission growth rates.

India has also scored low on rule of law, control of corruption, and government effectiveness, according to EPI.

India was ranked 168th in Environmental Performance Index-2020, with a score of 27.6.

Given such a context, what are the top educational institutions in India really doing? Indian Express on the 29th of October 2022 reported that IIT-Bombay is the best educational institution in India in the inaugural QS World University Rankings: A total of 15 Indian universities ranked in the list with the Indian Institute of Technology, Bombay (IIT-B) featuring in the 281-300 rank range, followed by IIT-Delhi (321-340 rank) and Jawaharlal Nehru University at the third rank (361-380).

QS World University Ranking: Sustainable 2023. Indian Rank Universities.

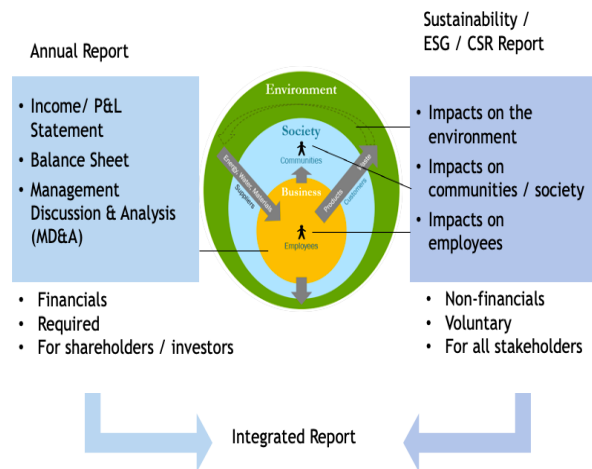
2023 RANK	INSTITUTION
281-300	Indian Institute of Technology Bombay (IITB)
321-340	Indian Institute of Technology Delhi (IITD)
361-380	Jawaharlal Nehru University
381-400	University of Delhi
451-500	Indian Institute of Technology Kanpur (IITK)
451-500	Indian Institute of Technology Roorkee (IITR)
501-550	Aligarh Muslim University
501-550	Jadavpur University
501-550	Vellore Institute of Technology (VIT)
551-600	Indian Institute of Science
551-600	Indian Institute of Technology Kharagpur (IIT-KGP)
601+	Banaras Hindu University
601+	Birla Institute of Technology and Science, Pilani
601+	Indian Institute of Technology Guwahati (IITG)
601+	Indian Institute of Technology Madras (IITM)

Given that this is the content and only those institutions that are clear about their contributions

to sustainable development, how should the other educational institutions follow suit?

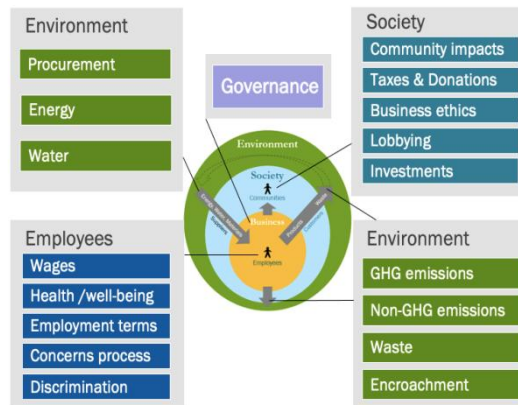
Step 1: Assess and complete a Gap analysis of where you are for all the points listed below -

- Our purpose / vision / mission / values reflect delivering value for all stakeholders.
- Organization purpose - Our purpose is to protect and improve the wellbeing of all stakeholders, including the environment and society.
- Organization vision - Our vision is a socially just, economically inclusive and environmentally restorative society.
- Organization mission: Our mission is to provide products and services that enable our stakeholders to thrive.
- Organization values: Ethical behaviour, Trustworthiness, Excellence, Respect
- CEO's compensation is linked to the organization's performance on environmental and social issues
- Equity-deserving populations are represented in senior management positions.
- Sustainability considerations are embedded in policies, practices, processes and systems.
- Sustainability-related risks and opportunities are included in strategic planning and scenario analysis.
- Our disclosures / public reports include environmental and social performance results.
- Our business model is resilient and agile, and acknowledges environmental and societal dependencies.
- Sustainability-related innovation is prioritized in our product and service design and delivery.



Step 2: Complete a Gap-Analysis on the following points related to monitoring of energy usage.

- Do you currently monitor and record energy usage ?.
- Do you currently monitor and record your energy (electricity and fuel) usage, including renewable / non-GHG-emitting energy usage ?.
- What is the Approximate percentage of your total energy used that is renewable / non-GHG-emitting ?
- Approximate percentage reduction of your use of GHG-emitting energy, relative to your chosen reference / baseline year.
- Do you have set targets for energy efficiency and/or renewable energy usage ?
- Have you met targets for energy efficiency and/or renewable energy usage, for the reporting period ?
- We have a science-based net-zero goal of using 100% low-impact renewable energy, regardless of organization growth.

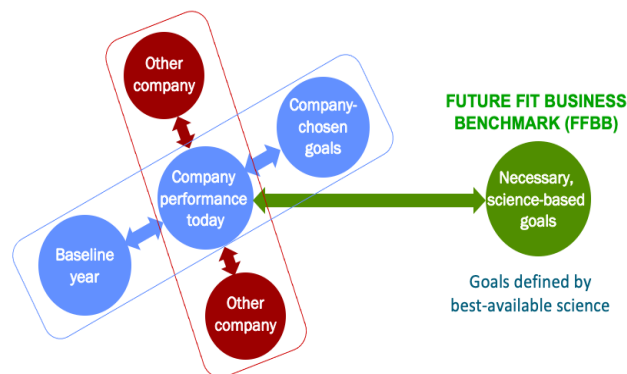


Step 3: Complete a Gap-Analysis on the following points related to monitoring of Water.

- Do you currently monitor and record water usage, treatment and discharge ?
- Do you monitor and record your water usage ?
- What is the approximate percentage of total water used that comes from unstressed water regions ?
- Approximate percentage of total water discharged that is safely and appropriately treated, either by the organization before

discharge or by a third party after it is discharged ?

- Have you set targets for water efficiency and/or water treatment ?
- Have you met targets for water efficiency and/or water treatment, for the reporting period ?
- Do you have a science-based goal of using zero net water from water-stressed areas, regardless of organization growth ?



Step 4: Sustainable Educational Institutions must provide a safe and healthy workplace. "Health" includes physical, mental and emotional health. Health and safety of teachers, non-teaching staff and trainers (another synonym for teachers) are crucial.

Does your Institution do any of the following to manage employee health and safety?

- Do you currently monitor and record workplace health and safety incidents ?
- Do you currently monitor and record workplace health and safety issues.
- Do you know the approximate number of workplace injuries /safety incidents ?
- Do you know the approximate number of workplace fatalities

- Do you have set health- and safety-related targets for all your teaching and non-teaching staff ? (trainers included).
- Have you met health- and safety-related targets, for the reporting period ?.
- Do you have a science-based goal of zero safety incidents and fatalities, regardless of the institutions growth ?
- Do you have policies, practices and programs that support a safe and healthy workplace ? (Emotional and Intellectual well-being).
- Do you have policies, practices and programs that support mental wellbeing, including condemnation of workplace bullying and harassment ?.
- Do you provide paid support for lost time / sick leave ?.
- Do you have a no-smoking workplace ?.
- Do you provide good nutrition through the food and beverages served in the institution ?.
- Do you encourage physical activity in the workplace ?.

I would like to end this short research paper with two thoughts –

Final thoughts:

“We cannot solve our problems with the same thinking we used when we created them.”– Albert Einstein, Physicist

Denial of issues that exist in Educational Institutions demonstrates our inability to look at the larger picture.

- What are we really trying to create for the future of the same students that we are trying to educate ?
- What signals are we sending into the future when we refuse to think that we do not inherit the Earth from our ancestors ?; we actually borrow it from our children. The last line that I write here is a Native American Proverb.
- Amina Mohammed, Special Advisor to the United Nations Secretary-General on Post 2015 says that: “The greatest transformations will not be achieved by one person alone, rather by committed leadership and

communities standing side by side. Teachers, politicians, economists and campaigners must find common ground in their quest to achieve ground breaking and sustainable change.”

I wish to end by saying that if we don't live our lives in our Educational institutions with purity, strength, discipline, honesty, kindness and integrity, we won't be able to see stand up to the challenges of the future generations. Being educators, we need to become conscious of our future sustainability.

We need a common, comprehensive, standard framework to collect and report on sustainability performance to various stakeholders.