BUSINESS PLAN · INDIA

ESG and Sustainability Consultancy

ESG reporting, BRSR and sustainability audits

CONSULTING

AISEVAK.IN · BY ABL DIGITAL TECHNOLOGIES

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1. Executive Summary

This plan sets out an **ESG & Sustainability Consultancy** in India — a professional-services firm that helps companies measure, report & improve their environmental, social & governance (ESG) performance: BRSR reporting, carbon/GHG accounting, ESG strategy, sustainability audits, ratings-readiness & compliance. It earns retainers & project fees on expertise & assurance, monetising the regulatory (SEBI BRSR), investor & supply-chain pressure driving Indian firms toward disclosure & decarbonisation — a low-capex, expertise-/compliance-/recurring-retainer-driven professional-services business.

ESG has moved from voluntary to mandatory for large Indian firms — SEBI's BRSR & BRSR Core (assured) reporting for the top listed companies, cascading down supply chains, plus investor (ESG-rating), lender & global-buyer pressure. Most companies lack in-house ESG capability. An ESG consultancy is an **expertise & recurring-compliance business**: little capital, driven by regulatory/framework knowledge (BRSR, GRI, TCFD, GHG Protocol), data & assurance rigour, and the annual, repeating nature of reporting. Revenue blends **annual retainers (recurring reporting), projects & audits**; success rests on framework expertise, data/assurance quality, regulatory currency, recurring retainer base & a repeatable BD engine — it is expertise-, regulation- & retainer-dependent, working-capital-light.

This is a professional-services business — funded largely by promoter equity (low capex), with a modest working-capital line (services-MSME eligible). This plan models an ESG consultancy requiring **₹38 lakh** (₹27 lakh promoter + ₹11 lakh bank/WC finance), targeting **₹1.4 crore** revenue in Year 1 and **₹3.5 crore** by Year 3. *(ESG/sustainability consulting; recurring retainers + projects + audits, expertise-/compliance-/regulation-driven, low-capex.)*

2. Business Description, Vision & Legal Structure

Concept: An ESG & sustainability consultancy - BRSR reporting, carbon/GHG accounting, ESG strategy, sustainability audits & ratings-readiness for companies, via retainers, projects & audits.

Vision: To help Indian businesses measure, report & genuinely improve their sustainability.

Mission: Deliver credible, assured ESG - accurate data, compliant reporting & real improvement - not greenwashing.

Legal structure options

- **LLP** — common for a professional practice.
- **Private Limited** — recommended for scale, corporate/listed clients, assurance credibility & funding.

> **Regulatory anchor:** an ESG consultancy is a professional-services business (company/LLP, GST on services, engagement contracts/NDAs, professional indemnity, data integrity/assurance ethics). It works within regulatory frameworks — SEBI BRSR/BRSR Core, GRI, TCFD/ISSB, GHG Protocol, and (for assurance) independence norms. Framework expertise, data/assurance quality, regulatory currency, recurring retainers & a repeatable BD engine determine success; it is expertise-, regulation- & retainer-dependent, capital-light.

3. Promoter & Ownership

Led by a promoter with sustainability, ESG, environment/EHS, audit or CSR expertise & framework knowledge. The team includes ESG consultants (BRSR/GHG/frameworks), data analysts, an assurance/audit lead & BD/support. Framework expertise, data/assurance quality, regulatory currency & recurring retainers are the differentiators. Ownership & stakes are editable inputs.

4. Market Analysis — India

India's ESG market is expanding rapidly, pushed by SEBI's mandatory BRSR/BRSR Core (assured) for the top listed companies (widening annually), supply-chain cascade to suppliers/MSMEs, investor ESG-ratings, lender & global-buyer requirements & net-zero commitments. Demand is regulation-/investor-/supply-chain-driven & annually recurring. The market rewards framework expertise, data/assurance quality, regulatory currency, recurring retainers & a repeatable engine; it is expertise-, regulation-, retainer- & credibility-sensitive, met with expertise, assurance, currency & BD.

Demand drivers

- **SEBI BRSR / BRSR Core** (mandatory, widening, assured).
- **Supply-chain cascade** to suppliers/MSMEs.
- **Investor ESG-ratings & lender** requirements.
- **Global-buyer & export** ESG demands.
- **Net-zero & decarbonisation** commitments.

Market sizing (illustrative framing)

Layer	Definition	Indicative scale
TAM	ESG/sustainability services in India	Large & fast-growing
SAM	Segment/sector & geography	Substantial
SOM (Yr 1–3)	Clients / retainers	Scaling

Target segments

- Listed companies (BRSR/BRSR Core).
- Suppliers/MSMEs (supply-chain ESG).
- Export units (buyer ESG requirements).
- Corporates/funds (ESG strategy/ratings/CSR).

5. Competition & Competitive Advantage

Landscape: Big-4 & large ESG/assurance practices, boutique sustainability firms, ratings/data providers & independent consultants. The consultancy competes on framework expertise, data/assurance quality, regulatory currency, sector depth, credibility (no greenwashing) & value.

The business's edge

- **BRSR/GHG/framework expertise & currency.**
- **Data & assurance quality (credibility).**
- **Recurring retainer relationships.**
- **Sector depth & supply-chain reach.**
- **Genuine improvement (not greenwashing).**

6. Products & Revenue Model

Stream	Model	Basis
ESG/BRSR reporting retainers	Annual retainer (recurring)	Core recurring
Carbon/GHG accounting & footprint	Project fee	Core
ESG strategy & ratings-readiness	Project fee	Margin
Sustainability audits / assurance	Audit fee (recurring)	Recurring
Training / decarbonisation roadmaps	Per-programme / project	Pipeline/scale

> ESG/BRSR reporting retainers & audits recur annually (the compounding base); GHG accounting, ESG strategy & ratings-readiness are the core projects; training & decarbonisation roadmaps add scale. Economics = retainers + projects × utilisation; framework expertise, assurance quality, recurring retainers, regulatory currency & BD drive it — the decisive ESG levers (low-capex, recurring-compliance).

7. Go-to-Market — Marketing & Sales

- **Regulatory-driven outreach** (BRSR-obligated firms, supply chains).
- **Thought leadership** (BRSR/ESG guides, frameworks, events).
- **Alliances** (auditors, law/CA firms, industry associations, ratings).
- **Referrals & track record** (compliant reports/ratings).
- **Retainer conversion** (annual recurring).

Sales approach

Target regulation-driven demand (BRSR firms, supply chains) via expertise, thought leadership & alliances → land on a first report/project → convert to annual retainers (recurring) & expand (audits/strategy/ratings) → grow referrals & sector base. Expertise, assurance, currency & recurring retainers build a compounding, sticky practice.

8. Operations Plan

- **Delivery model:** consultant-led ESG engagements (data collection, framework mapping, reporting, assurance), with sector & regulatory expertise; annual reporting cycle drives recurring work.
- **Process:** scope/materiality → data collection & systems → GHG/ESG computation → framework mapping (BRSR/GRI/TCFD) → report/disclosure → assurance/audit → improvement roadmap → next cycle.
- **Data & assurance:** data quality, evidence & assurance rigour are central (credibility, BRSR Core assurance).
- **Tech:** ESG data/reporting platforms, GHG calculators, frameworks/templates, project/CRM.
- **Currency:** continuous tracking of SEBI/framework changes.

Engagement workflow

Stage	Activity	Metric
Scope	Materiality/plan	Fee/scope
Data	Collect/systems	Data quality

Compute	GHG/ESG metrics	Accuracy
Report	BRSR/framework	Compliance
Assure	Audit/roadmap	Assurance/retention

9. Regulatory, Licences & Compliance (India)

- **Entity:** LLP/company; GST on services; PAN/TAN.
- **Frameworks:** SEBI BRSR/BRSR Core; GRI; TCFD/ISSB; GHG Protocol; ratings methodologies.
- **Assurance:** independence/ethics; assurance standards (for BRSR Core assurance work).
- **Contracts:** engagement/NDA; indemnity; data integrity (no greenwashing).

10. Organisation & Manpower Plan

Role	Yr 1	Yr 2	Yr 3
Promoter / lead (ESG)	1	2	3
ESG consultants (BRSR/GHG/frameworks)	4	8	13
Data analysts & assurance	2	5	8
BD, research & support	2	4	6
Total	**9**	**19**	**30**

11. Implementation Timeline & Milestones

Phase	Timeline	Milestone
Setup	Month 0–2	Entity, frameworks/tools, team, first clients
Ramp	Month 2–7	First reports/audits, retainers, utilisation
Traction	Month 7–12	Clients & retainers; ₹1.4cr revenue
Expand	Year 2	More consultants, sectors, assurance, retainers
Scale	Year 3	₹3.5cr revenue; recurring retainer base

12. Financial Plan (Illustrative)

All figures are illustrative model assumptions for an Indian context, shown so the promoter can replace them with live rates. They are not projections of guaranteed results. ESG consulting; recurring retainers + projects + audits; people-driven, low-capex, working-capital-light.

12.1 Project cost & means of finance

Capital requirement	₹
Office setup, fit-out & IT	9,00,000

Working capital (salaries + receivables runway)	19,00,000
ESG platforms, frameworks, data & tools	6,00,000
Brand, BD & pre-operative	4,00,000
Total project cost	**38,00,000**
Promoter contribution	27,00,000
Bank / WC finance (services MSME)	11,00,000

12.2 Projected Profit & Loss (3 years)

Particulars	Year 1	Year 2	Year 3
ESG/BRSR reporting retainers	55,00,000	1,20,00,000	1,70,00,000
GHG accounting & ESG projects	55,00,000	1,00,00,000	1,20,00,000
Audits, strategy, training & other	30,00,000	55,00,000	60,00,000
Total revenue	**1,40,00,000**	**2,75,00,000**	**3,50,00,000**
Consultant & analyst salaries	72,00,000	1,40,00,000	1,78,00,000
Platforms, data, tools & research	14,00,000	26,00,000	32,00,000
Office, BD & overheads	27,00,000	46,00,000	57,00,000
Interest & other	3,00,000	5,00,000	6,00,000
Total expenses	**1,16,00,000**	**2,17,00,000**	**2,73,00,000**
Net profit (before tax)	**24,00,000**	**58,00,000**	**77,00,000**
Net margin	17.1%	21.1%	22%

12.3 Unit economics & break-even

- **Retainers + projects × utilisation:** annual ESG/BRSR retainers & audits recur every cycle (sticky, compounding base); GHG/strategy projects add scale; utilisation & realisation are the base levers.
- **Recurring & regulation:** mandatory, annual reporting makes retainers exceptionally sticky; regulatory currency & assurance credibility protect & grow the base — the compounding levers; a widening BRSR net expands demand.
- **Break-even:** at a retainer/project threshold covering salaries & overheads; margins strong (recurring, high-value), rising with retainer base, utilisation & assurance mix.

12.4 Projected Cash Flow — Year 1 (quarterly, illustrative)

Particulars (₹)	Q1	Q2	Q3	Q4
Opening balance	4,00,000	3,70,000	3,90,000	4,20,000
Fee & retainer collections	28,00,000	34,00,000	38,00,000	42,00,000
Salaries, platforms & operating	28,30,000	33,80,000	37,70,000	41,20,000
Closing balance	**3,70,000**	**3,90,000**	**4,20,000**	**5,00,000**

> Capital-light but salary-led, with client receivables the main WC — eased by recurring annual retainers (often advance/periodic). Retainers, milestone billing, a modest WC line & utilisation management maintain cash; the key risks are regulatory-timeline shifts, reporting-season concentration, receivable delays & talent dependence — met with retainers, sector spread, currency & retention.

12.5 Key Performance Indicators to Monitor

- **Recurring:** retainer base; renewal rate; recurring vs. project mix.
- **Delivery:** consultant utilisation; report/audit quality; data quality.
- **Growth:** new clients; pipeline; sector spread; supply-chain reach.
- **Finance:** revenue/consultant; net margin; receivable days.

13. Funding Requirement & Bankability

Total ask: **₹11 lakh bank/WC finance** against ₹27 lakh promoter contribution — a modest working-capital line (salaries/receivables) on a low-capex base, services-MSME eligible. Bankability rests on framework expertise, the recurring retainer base, regulatory tailwinds (mandatory BRSR) & strong margins; the firm is capital-light, sticky & cash-generative. Year-1 profit ~₹24 lakh growing to ₹77 lakh supports servicing; retainers, utilisation & currency are key. Expertise, assurance quality, recurring retainers & regulatory currency underpin the model.

13.1 Funding utilisation

Use of funds	₹	% of total
Working capital (salaries + receivables runway)	19,00,000	50%
Office setup, fit-out & IT	9,00,000	23.7%
ESG platforms, frameworks, data & tools	6,00,000	15.8%
Brand, BD & pre-operative	4,00,000	10.5%
Total	**38,00,000**	**100%**

14. Risk Analysis & Mitigation

Risk	Mitigation
Regulatory-timeline / framework shifts	Continuous currency; diversify frameworks/sectors; retainers
Reporting-season concentration	Retainers, audits, staggered clients, off-season projects
Credibility / greenwashing risk	Data quality, assurance rigour, ethics, evidence
Talent / key-person	Team, frameworks/IP, training, retention
Receivable delays	Advance retainers, milestone billing, WC line

15. SWOT Analysis

Strengths Low-capex & high-margin; recurring, sticky retainers; regulatory tailwind (mandatory BRSR); expertise moat; scalable.	**Weaknesses** Expertise- & talent-dependent; regulation-timeline-sensitive; season concentration; credibility-critical.
Opportunities Widening BRSR net; supply-chain cascade; assurance (BRSR Core); decarbonisation/net-zero; exports; ratings.	**Threats** Big-4/boutique competition; regulatory delays/changes; talent war; commoditisation; greenwashing scrutiny.

16. Recommended AiSevak Tools for This Business

This ESG consultancy would use AiSevak's Consulting vertical tools in delivery:

- **Delivery ops:** BRSR/ESG-reporting & GHG-accounting, framework-mapping & data-quality/assurance, materiality & roadmap tools.
- **Firm ops:** engagement/NDA & GST, retainer/renewal & receivable-management tools (with Legal & Finance verticals).
- **Practice:** Business Plan, retainer-base/utilisation and Break-even tools to model the firm — and ESG analytics clients pay for.

17. Key Assumptions & Notes

- ESG/sustainability consulting: BRSR reporting, GHG accounting, ESG strategy, audits & ratings-readiness via recurring retainers + projects + audits; expertise-/compliance-driven, low-capex.
- Retainers + projects × utilisation decisive; framework expertise, data/assurance quality, regulatory currency & recurring retainers are the compounding, sticky levers; mandatory BRSR is a tailwind.
- Largely equity-funded (low capex) + modest WC line, services-MSME eligible; LLP/company, GST-on-services, assurance independence/ethics.
- Retainer base, utilisation, renewal, assurance mix & currency drive economics; figures illustrative, exclude GST.

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