

EDITORIAL

Worldwide, 8th March is marked by the observance of International Women's Day. It gives me immense pleasure to express my deep gratitude and appreciation for the untiring efforts and dedication of all ICSI women members whether in practice or employment, who have been instrumental in bringing laurels to the profession of Company Secretaries. Over the years, The ICSI, through its various initiatives has been recognising the efforts of women from various strata of the society. To celebrate this occasion, the current issue of the Journal includes a dedicated section on Women Leadership, featuring insights from various Women Achievers aligned with the global theme '**Rights, Justice, Action for Women and Girls**'.

Corporate Restructuring is recognized as a vital strategic method for optimizing the use of company resources and gaining a competitive edge, while gender diversity signifies fair and equitable policies and practices are implemented in the workplace. When combined, they represent a hallmark of a respected organization.

In the above parlance, the March issue of the Journal reflects on two themes, namely, '**Structuring and Restructuring of Businesses**' and '**Gender Diversity in Corporates: An ESG matter**'.

Articles on '**Corporate Restructuring: Key Post-Implementation Compliance Framework**', '**Business Restructuring and Finding the Right Valuation**', and '**Finding the Right Fit: The Synergistic Side of Corporate Structuring**', aptly describe the scenario of Corporate Restructuring and interpret provisions of law in India and its recent amendments.

In addition, articles recognising equitable treatment of women in the society titled '**Gender Equality, Representation, and Inclusion: Core Elements of a Sustainable Future**', '**Inclusive Governance and Gender Equality: Dharmic Foundations for Sustainable Corporate Futures**', and '**Gender Diversity: Strengthening the "S" in ESG – From Compliance to Corporate Strategy**' focus on gender equality and corporate policies and key learnings from ancient Indian scriptures.

Apart from the above, this issue is interspersed with quality contribution on '**Listing of Debt Securities in IFSC: Trends, Drivers & Market Growth**', and '**Revitalizing MSMEs: The Catalytic Role of RAMP**', which enumerate the scope of listing debt securities in IFSC and MSME scenario in the Country.

The article contained in the Global Connect section, titled '**Business Restructuring: A Global Perspective**', analyses the international legal framework and postulates a proactive model for integration of technology with transformation and aligning with best practices at the global front.

With the intent to reflect on the practical aspects, the research paper on '**Corporate Restructuring in India: A Framework for Practitioners**' examines the changes in restructuring methods between the years of 2024 and 2025 and suggests practical alternatives.

Happy Reading!

CS Asish Mohan
(Editor - Chartered Secretary)