



INDIA INC'S PREPAREDNESS FOR **BRSR**

Second Edition

Introduction

It has often been said that businesses are not just engines of economic activity; they are institutions with a soul. They shape communities, influence how we live and work, and often stick around longer than the people who built them. In a world increasingly driven by transparency and accountability, their commitment to ethical, inclusive, and sustainable practices is no longer aspirational; it is foundational. Sustainability, once seen as a side concern, is now central to business strategy. In such a scenario, responsibility cannot be occasional, and disclosures cannot be fragmented.

It is now widely acknowledged that the success of a business is no longer measured by profitability alone. There is growing recognition that long-term value comes from balancing financial results with how a company impacts the environment, and society, and how responsibly it is governed. That is where sustainability reporting plays a vital role. It is no longer just a passing trend; it is a meaningful way for companies to communicate their values, actions, and progress. It is no longer enough to just create value. Companies are expected to do it in ways that are fair, transparent, and built to last. India's regulatory landscape has been evolving to recognize the growing importance of non-financial performance. A key step in this direction is the introduction of the Business Responsibility and Sustainability Report ('BRSR'), which has become the main framework for companies to disclose their sustainability efforts. The BRSR helps to provide a clearer picture of how businesses are performing across the core areas of Environmental, Social, and Governance ('ESG') practices, allowing for greater transparency and accountability.

The shift from the Business Responsibility Report ('BRR') to the BRSR was not merely a change in nomenclature; it signalled a transformation in regulatory and stakeholder expectations. The BRR, introduced by SEBI in 2012, was based on the National

Voluntary Guidelines ('NVGs'), which later evolved into the National Guidelines on Responsible Business Conduct ('NGRBCs') in 2019 to better align with global developments such as the UN Sustainable Development Goals ('SDGs'), the Paris Agreement, and the UN Guiding Principles on Business and Human Rights. Recognising the need for greater granularity, comparability, and outcome-focused disclosures, SEBI accepted the recommendations of the MCA led Committee and introduced the BRSR format, which draws upon global frameworks such as the Global Reporting Initiative ('GRI') and the Sustainability Accounting Standards Board ('SASB') but is tailored to the Indian context.

Unlike the BRR, BRSR includes two types of indicators: essential (mandatory) and leadership (voluntary) indicators, offering a more structured approach to ESG disclosures. While the framework aims to improve standardisation and comparability, the emphasis on measurable indicators and value chain reporting introduces additional expectations, particularly in terms of ESG data granularity and external validation. These requirements will continue to evolve overtime as companies gradually adapt to the new reporting framework, and regulatory clarity continues to develop.

Over the past year, the BRSR framework has taken a step forward with the introduction of BRSR Core. This is a simpler, more focused set of Key Performance Indicators ('KPIs') built around nine important ESG areas. These include India-specific indicators such as job creation in small towns and gross wages paid to women, along with globally relevant metrics like intensity ratios adjusted for Purchasing Power Parity ('PPP'). In FY 2023-24, the top 150 listed companies by market capitalisation were required to provide reasonable assurance on BRSR Core disclosures. This requirement was extended to the top 250 companies in FY 2024-25 and will apply to the top 500 in FY 2025-26, eventually covering the top 1,000 listed companies in FY 2026-27, following a phased glide path laid out by SEBI.

Recognising the significance of the broader ecosystem, SEBI extended the scope of BRSR Core to include value chain disclosures. In FY 2024–25, the top 250 listed companies were required to report ESG data covering 75% of their upstream and downstream partners (by value) under a comply-or-explain framework. From FY 2025–26, these disclosures will also need limited third-party assurance, again on a “comply or explain” basis. SEBI has acknowledged that this will not be easy, so companies are allowed to use the data that is available with them during the transition, especially when detailed data is not available yet.

To address the practical challenges in BRSR Core reporting, particularly for value chain reporting, SEBI, in collaboration with ASSOCHAM, FICCI, and CII, set up the Industry Standards Forum (‘ISF’). SEBI issued a circular introducing the new Industry Standards on December 20, 2024, which were applicable from the financial year 2024–25. These standards are designed to make ESG reporting more consistent and manageable across different industries. A notable feature is the allowance of spend-based estimates, where companies can use financial data as a stand-in when actual quantity-based ESG data is not yet available. This interim methodology enables companies to meet reporting requirements while they progressively build more accurate and comprehensive ESG data systems, especially for emissions and energy-related disclosures across their value chains.

Considering industry feedback and the recommendations of an Expert Committee set up to facilitate ease of doing business, SEBI amended Regulation 34(2)(f) of the SEBI (LODR) Regulations through its notification dated March 27, 2025. The amendment introduces greater flexibility by giving listed companies the choice between conducting an ‘assessment’ or obtaining ‘assurance’ for their BRSR Core disclosures. This change highlights SEBI’s practical and phased approach to ESG reporting. Although assurance adds a layer of credibility that some stakeholders look for, SEBI understands that not all companies are there yet in terms of systems and preparedness.

Many are still building the internal capacity needed for such in-depth evaluations. By allowing third-party assessments as a more affordable and less demanding alternative, SEBI is aiming to promote wider compliance without compromising the reliability or integrity of ESG disclosures.

This flexibility is very important during the current stage of ESG adoption, where companies are at different levels of preparedness. By allowing the option of assessment, SEBI has recognized the need to accommodate a wide range of reporting capabilities, depending on the size and sector of the organisation. It gives organizations the flexibility to carry out independent external reviews without immediately incurring the higher costs and procedural requirements associated with assurance. As ESG practices become more established over time, this step-by-step approach is expected to help businesses gradually move toward more robust assurance processes ultimately improving the credibility and consistency of sustainability reporting.

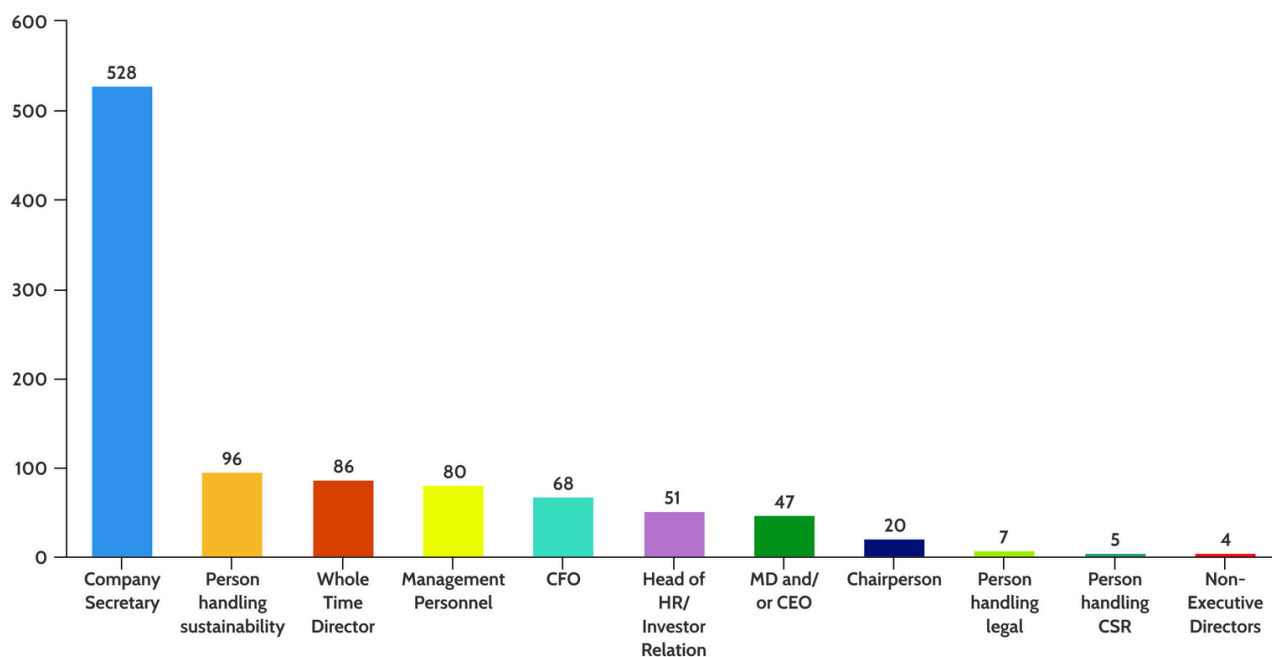
Notwithstanding all of this, the path to meaningful ESG disclosure will depend on companies institutionalising ESG practices and establishing clear governance oversight. As SEBI's BRSR framework evolves toward more data-driven and assurance-backed reporting, alignment across internal teams and active involvement from senior leadership will play a crucial role in ensuring quality and credibility. Early disclosures have shown inconsistency in how boards and management are involved, highlighting the need for clearer internal roles and responsibilities moving forward.

Indian companies are increasingly stepping up their efforts to strengthen ESG reporting. Many listed firms have started aligning BRSR's structured format by setting measurable KPIs, engaging third-party assessors, and looking more closely at transparency across their value chains. These actions indicate a growing integration of sustainability into core business processes, in line with SEBI's regulatory roadmap and stakeholder expectations.

As BRSR continues to gain traction, its alignment with global standards has steadily improved. However, weaving ESG into the fabric of corporate governance is still work in progress. SEBI has recognized this in its approach to BRSR and is taking steps to ensure that ESG disclosures are not treated as mere compliance checklists. There is now a growing focus on how boards and senior leadership are involved not just in reporting, but in actively guiding sustainable strategy, and ensuring accountability.

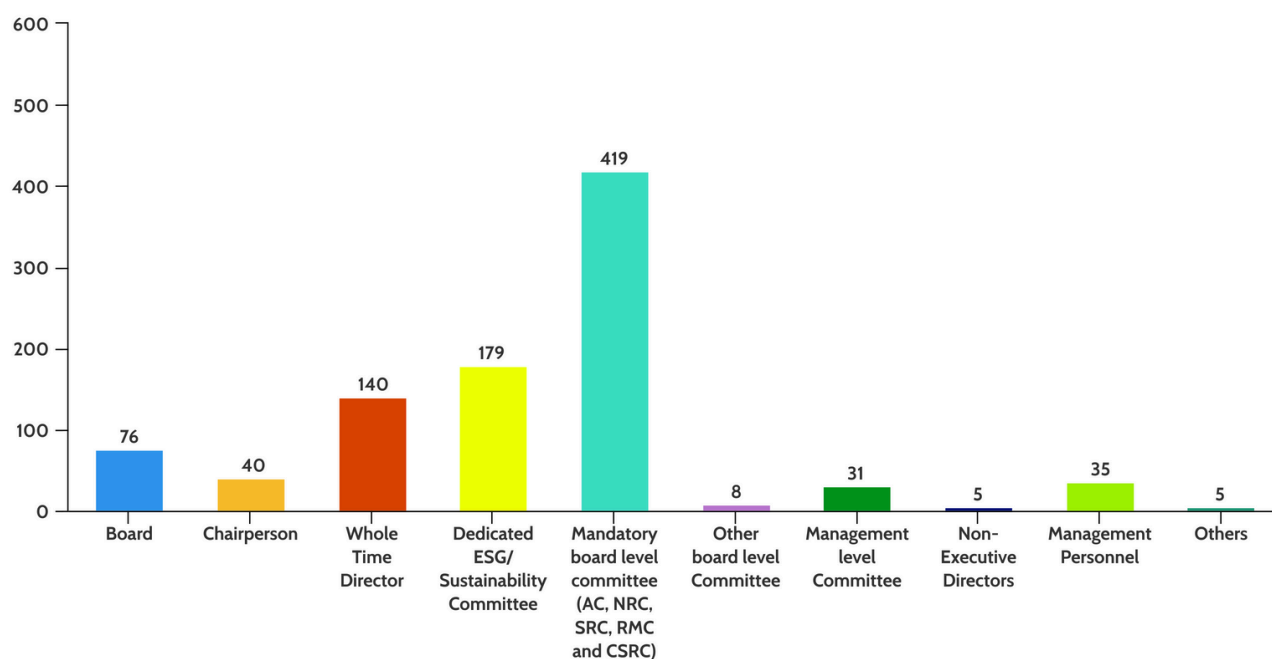
The growing global push toward sustainability reporting strongly supports the path SEBI has taken. Countries like the United Kingdom, European Union, New Zealand, and Singapore have already implemented or proposed climate related and ESG disclosures aligned with international standards such as the TCFD framework, often under a 'comply or explain' regime. In this broader context, India's BRSR framework marks an important step forward, even as the overall ESG ecosystem continues to develop. The next phase should move beyond building disclosure frameworks and focus on embedding ESG into core decision-making, governance, and long-term value creation. With investors increasingly factor ESG performance into capital allocation, the credibility and consistency of BRSR disclosures will play a key role in shaping how Indian companies are perceived by investors, both domestically and globally.

Persons handling BRSR in top 1000 cos in FY 24



- Source: BRSR of FY 24.
- In case, the designation of person handling BRSR is CFO and CS, it has been clubbed under CFO.
- 992 cos have been considered as details relating to 3 cos were not available, 1 co was not listed and 4 cos did not provide the details.

Responsibility related to ESG in top 1000 cos in FY 24



- Source: BRSR of FY 24.
- 938 cos have been considered. Details relating to 3 cos were not available, 1 co was not listed, 7 cos did not provide the details, 44 cos stated that they do not have any Committee of the Board/Director responsible for decision-making on sustainability related issues, and 7 cos stated that they are in the process of establishing a Committee for handling sustainability.

METHODOLOGY

Methodology

As part of our exercise to understand the preparedness of the top 1000 companies to usher in BRSR, we reached out to them with a short questionnaire, on the email ids that were given in their BRSR reports. Regrettably, despite several reminders, the number of responses was abysmally low.

Reproduced in this report are the responses received from the companies, in their own words.

360 ONE WAM LIMITED

Did you face any challenges while making BRSR disclosures this year?

Not really.

In addition to BRSR, does your company publish a sustainability report or an ESG report?

We endeavor to publish sustainability report.

Does your company have a dedicated team that looks at sustainability?

Yes.

Do you think a Board Level committee should look at the ESG efforts of the company? If so, does your company have such a committee?

Yes, we have a CSR and ESG Committee, which looks at both CSR and ESG initiatives.

Does your company consider ESG while making business decisions?

We endeavor to integrate ESG into business operations.

Ajanta Pharma Ltd.

Did you face any challenges while making BRSR disclosures this year?

Many challenges, specially on scope 3 emission reporting.

In addition to BRSR, does your company publish a sustainability report or an ESG report?

Will publish for FY 2025.

Does your company have a dedicated team that looks at sustainability?

Yes.

Do you think a Board Level committee should look at the ESG efforts of the company? If so, does your company have such a committee?

Yes we have a Board level committee looking after sustainability.

Does your company consider ESG while making business decisions?

Absolutely, there is no choice.

Apcotex Industries Limited

Did you face any challenges while making BRSR disclosures this year?

No challenges faced.

In addition to BRSR, does your company publish a sustainability report or an ESG report?

Not yet. We plan to do it in near future.

Does your company have a dedicated team that looks at sustainability?

Yes, we do have a core team and small dedicated team to look at Sustainability.

Do you think a Board Level committee should look at the ESG efforts of the company? If so, does your company have such a committee?

Yes, Board level committee is a must. We do have a Board level committee that looks at ESG efforts. The team appraises the Board committee every 6 months.

Does your company consider ESG while making business decisions?

Yes, we have started in a small way and wish to it further.

Apollo Hospitals

Did you face any challenges while making BRSR disclosures this year?

Yes, on value chain, supplier/vendors from aspirational districts and some environmental aspects.

In addition to BRSR, does your company publish a sustainability report or an ESG report?

Yes.

Does your company have a dedicated team that looks at sustainability?

Yes.

Do you think a Board Level committee should look at the ESG efforts of the company? If so, does your company have such a committee?

Yes, and our company does have a Board level committee overseeing sustainability.

Does your company consider ESG while making business decisions?

Yes.

Chalet Hotels Limited (CHL)

Did you face any challenges while making BRSR disclosures this year?

The process at CHL has been streamlined over the last few years and as such there have been no major challenges.

In addition to BRSR, does your company publish a sustainability report or an ESG report?

CHL does not publish a separate sustainability report. However the Company reports various parameters in the Integrated Reporting section of the Annual Report.

Does your company have a dedicated team that looks at sustainability?

Yes.

Do you think a Board Level committee should look at the ESG efforts of the company? If so, does your company have such a committee?

Yes. ESG should be overseen by a Board level Committee. CHL has a CSR & ESG Committee that oversees ESG (goals and performance).

Does your company consider ESG while making business decisions?

Yes. ESG parameters are set out and ascertained while making business decisions.

Cyient Ltd.

Did you face any challenges while making BRSR disclosures this year?

No.

In addition to BRSR, does your company publish a sustainability report or an ESG report?

Yes, a separate sustainability report.

Does your company have a dedicated team that looks at sustainability?

Yes. We have a dedicated sustainability team.

Do you think a Board Level committee should look at the ESG efforts of the company? If so, does your company have such a committee?

Yes. We have a committee with such a mandate.

Does your company consider ESG while making business decisions?

Yes.

Emami Limited

Did you face any challenges while making BRSR disclosures this year?

Yes. Collation of data from various sites and departments was cumbersome. Calculating Scope 3 Emissions was a challenge

In addition to BRSR, does your company publish a sustainability report or an ESG report?

No.

Does your company have a dedicated team that looks at sustainability?

Yes.

Do you think a Board Level committee should look at the ESG efforts of the company? If so, does your company have such a committee?

Yes.

Does your company consider ESG while making business decisions?

Sometimes.

Escorts Kubota Limited

Did you face any challenges while making BRSR disclosures this year?

No.

In addition to BRSR, does your company publish a sustainability report or an ESG report?

Yes.

Does your company have a dedicated team that looks at sustainability?

Yes.

Do you think a Board Level committee should look at the ESG efforts of the company? If so, does your company have such a committee?

Yes and we have same committee.

Does your company consider ESG while making business decisions?

Yes.

Federal Bank

Did you face any challenges while making BRSR disclosures this year?

The BRSR related data collection has challenges for BFSI, with limited data for environment related parameters.

In addition to BRSR, does your company publish a sustainability report or an ESG report?

Yes, we have published based on GRI. Sustainability is embedded through Integrated Reporting (IR).

Does your company have a dedicated team that looks at sustainability?

Yes.

Do you think a Board Level committee should look at the ESG efforts of the company? If so, does your company have such a committee?

Yes.

Does your company consider ESG while making business decisions?

Yes.

Grasim Industries Limited

Did you face any challenges while making BRSR disclosures this year?

Yes, collection of data for contractual worker category is very challenging.

In addition to BRSR, does your company publish a sustainability report or an ESG report?

Yes, Grasim publishes its Integrated Report annually.

Does your company have a dedicated team that looks at sustainability?

Yes, we have sustainability teams within each of our businesses as well as a central sustainability team.

Do you think a Board Level committee should look at the ESG efforts of the company? If so, does your company have such a committee?

Yes, we have Board Level Risk & Sustainability Committee which looks at the sustainability performance of the company.

Does your company consider ESG while making business decisions?

Yes, our Sustainability Framework and Corporate Governance structure is such that it provides necessary consideration to sustainability while making business decisions.

Hero MotoCorp Limited

Did you face any challenges while making BRSR disclosures this year?

Yes, the process of developing BRSR disclosure itself was an onerous task of compiling and harmonizing data from various functions / departments, within the organisation.

This year, there is a new requirement to report data of value chain partners (both Upstream and Downstream partners). Reporting data of value chain partners entails sensitization amongst the value chain partners about the ESG reporting requirement, setting up of necessary infrastructure, establishing a uniform procedure & system to collate the data / information required for reporting. With the upcoming end of the financial year and the ongoing ambiguity surrounding the applicability and threshold limit for value chain partners, poses a significant challenge for listed entities in complying with the relevant requirements in a timely and accurate manner.

In addition to BRSR, does your company publish a sustainability report or an ESG report?

Yes, our Company is publishing its sustainability report for the last few years. The sustainability report of the Company has been prepared in accordance with the GRI Standard (2021).

Does your company have a dedicated team that looks at sustainability?

Yes, our Company has a dedicated function / team which looks into sustainability related aspects.

Do you think a Board Level committee should look at the ESG efforts of the company? If so, does your company have such a committee?

A Board level committee will play an important role in ensuring that the relevant sustainability matters are incorporated into purpose, governance, strategy and decision making process of the Company.

Yes, our Company has a Board level committee which reviews the Company's the sustainability targets as well as sustainability performance in relation thereto.

Does your company consider ESG while making business decisions?

Yes, at Hero MotoCorp, our guiding principle for sustainability: "Greener, Safer, Equitable" continues to drive every decision and action, underscoring our commitment to positively impact our environment, communities, and business.

IndusInd Bank Limited

Did you face any challenges while making BRSR disclosures this year?

Yes. Data Collection and Standardization: Gathering accurate and consistent data across various departments and value chain partners was very time consuming.

Value Chain Reporting: Reporting on upstream and downstream partners contributing significantly to purchases or sales requires extensive coordination.

Leadership Indicators: Incorporating new metrics, like green credit generation under Principle 6, adds to the reporting complexity. Assurance: Evidences gathering and verification with cross-functional teams during Assurance was a hectic task.

In addition to BRSR, does your company publish a sustainability report or an ESG report?

Yes, Sustainability Report or Integrated Report.

Does your company have a dedicated team that looks at sustainability?

Yes, Sustainable Banking Unit.

Do you think a Board Level committee should look at the ESG efforts of the company? If so, does your company have such a committee?

Yes, Sustainability & CSR Committee of the Board.

Does your company consider ESG while making business decisions?

Yes. IndusInd Bank actively incorporates Environmental, Social, and Governance (ESG) considerations into its business decisions. Environmental and Social Risk Management: The bank has an Environment & Social Management System (ESMS) policy to integrate ESG factors into its lending activities. High-risk projects are assessed for ESG risks before credit approvals.

Sustainability Policy: IndusInd Bank has committed to carbon neutrality and embeds ESG in its business strategy. This includes sustainable business development, responsible banking, and sustainable procurement.

InterGlobe Aviation Limited (IndiGo)

Did you face any challenges while making BRSR disclosures this year?

No major challenges as this year we published our third BRSR, where we did our best efforts to align the reporting process with best practices.

In addition to BRSR, does your company publish a sustainability report or an ESG report?

Yes, we publish ESG report apart from BRSR.

Does your company have a dedicated team that looks at sustainability?

Yes, we have a dedicated ESG and sustainability team.

Do you think a Board Level committee should look at the ESG efforts of the company? If so, does your company have such a committee?

Yes, the RMC committee of the Board looks after ESG matters.

Does your company consider ESG while making business decisions?

Yes, wherever applicable.

ITC Limited

Did you face any challenges while making BRSR disclosures this year?

Yes, specially for some of the social and governance questions in core BRSR, which did not have adequate guidance document.

In addition to BRSR, does your company publish a sustainability report or an ESG report?

Yes, we publish a Sustainability Report based on GRI.

Does your company have a dedicated team that looks at sustainability?

Yes.

Do you think a Board Level committee should look at the ESG efforts of the company? If so, does your company have such a committee?

Yes, ITC has a CSR & Sustainability Committee.

Does your company consider ESG while making business decisions?

Yes, Sustainability is one of the 6 pillars of ITC's strategy.

JSW Steel Ltd

Did you face any challenges while making BRSR disclosures this year?

Yes, getting large amount of granular data collation at the company level.

In addition to BRSR, does your company publish a sustainability report or an ESG report?

Yes, Integrated Report.

Does your company have a dedicated team that looks at sustainability?

Yes.

Do you think a Board Level committee should look at the ESG efforts of the company? If so, does your company have such a committee?

Yes. We have a Board level Business Responsibility and Sustainability Committee.

Does your company consider ESG while making business decisions?

Yes.

Kansai Nerolac Paints Ltd.

Did you face any challenges while making BRSR disclosures this year?

Following challenge were faced: Principle 6 Question 1,3,7,9 further clarity is needed regarding the intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP).

In addition to BRSR, does your company publish a sustainability report or an ESG report?

Our Company publishes the sustainability disclosures using Integrated Reporting Framework by the International Integrated Reporting Council (IIRC).

Does your company have a dedicated team that looks at sustainability?

At KNPL, we have a dedicated team that looks at sustainability.

Do you think a Board Level committee should look at the ESG efforts of the company? If so, does your company have such a committee?

At KNPL, we have an ESG committee comprising Managing Director (also a Board Member) and Senior Management Personnel from various functions.

Does your company consider ESG while making business decisions?

KNPL aligns its growth strategies with Product stewardship, environmental sustainability and robust governance practices. We have defined our key materiality as Decarbonization, Resource use, Quality of life, Diversity and Governance. This approach is the guiding force in decision-making, influencing how the Company conducts its operations and engages with its stakeholders.

Kirloskar Brothers Limited

Did you face any challenges while making BRSR disclosures this year?

No challenges, however similar question from multiple stakeholders sometime becomes challenging.

In addition to BRSR, does your company publish a sustainability report or an ESG report?

Company publishes Integrated Annual Report in which Sustainability report is the part of it.

Does your company have a dedicated team that looks at sustainability?

Yes.

Do you think a Board Level committee should look at the ESG efforts of the company? If so, does your company have such a committee?

Yes, and our company does have a Board level committee overseeing sustainability.

Does your company consider ESG while making business decisions?

Yes.

Mahindra Finance

Did you face any challenges while making BRSR disclosures this year?

Yes in interpreting some questions of the BRSR.

In addition to BRSR, does your company publish a sustainability report or an ESG report?

We publish integrated report. No separate sustainability report is published.

Does your company have a dedicated team that looks at sustainability?

Yes.

Do you think a Board Level committee should look at the ESG efforts of the company? If so, does your company have such a committee?

Yes.

Does your company consider ESG while making business decisions?

Yes.

Sheela Foam Limited

Did you face any challenges while making BRSR disclosures this year?

We have just started the process and not faced any challenge so far.

In addition to BRSR, does your company publish a sustainability report or an ESG report?

No.

Does your company have a dedicated team that looks at sustainability?

No.

Do you think a Board Level committee should look at the ESG efforts of the company? If so, does your company have such a committee?

Yes.

Does your company consider ESG while making business decisions?

Yes.

Siemens Limited

Did you face any challenges while making BRSR disclosures this year?

Yes, standing reasonable assurance was difficult although we had the necessary systems in place.

In addition to BRSR, does your company publish a sustainability report or an ESG report?

Yes, Siemens AG (the global entity and parent co. of Siemens Ltd.) publishes a Sustainability Report.

Does your company have a dedicated team that looks at sustainability?

Yes.

Do you think a Board Level committee should look at the ESG efforts of the company? If so, does your company have such a committee?

Yes, we do have a decarbonization committee chaired by the CEO and CFO.

Does your company consider ESG while making business decisions?

Yes.

Tata Teleservices Ltd

Did you face any challenges while making BRSR disclosures this year?

Yes.

In addition to BRSR, does your company publish a sustainability report or an ESG report?

Yes.

Does your company have a dedicated team that looks at sustainability?

Yes.

Do you think a Board Level committee should look at the ESG efforts of the company? If so, does your company have such a committee?

No.

Does your company consider ESG while making business decisions?

Yes.

The Ramco Cements LTD

(Member)

Did you face any challenges while making BRSR disclosures this year?

Yes.

In addition to BRSR, does your company publish a sustainability report or an ESG report?

No.

Does your company have a dedicated team that looks at sustainability?

We have a dedicated ESG team at corporate and at unit levels.

Do you think a Board Level committee should look at the ESG efforts of the company? If so, does your company have such a committee?

We have nominated CSR and Sustainability Committee.

Does your company consider ESG while making business decisions?

Definitely. Cement being a hard to abate sector, we have integrated ESG in our business decisions.

Wipro Ltd

Did you face any challenges while making BRSR disclosures this year?

Yes, specifically in terms of addressing some of the requirements of reasonable assurance. Also, we think that some of the BRSR questions need to be made sector-specific as they don't apply across sectors e.g. % contribution of trading houses to procured value is not a relevant KPI for IT Services orgs.

In addition to BRSR, does your company publish a sustainability report or an ESG report?

Yes. A sustainability report based on GRI standards and a separate ESG dashboard in our public website.

Does your company have a dedicated team that looks at sustainability?

Yes.

Do you think a Board Level committee should look at the ESG efforts of the company? If so, does your company have such a committee?

Yes. ESG is part of the charter of the Board NRC and is something that is reviewed meticulously every quarter.

Does your company consider ESG while making business decisions?

Yes, in quite a few instances e.g. changing our energy mix to include more renewables, our talent hiring and retention strategy that focuses on diversity, targeted supplier sourcing from MSMEs owned by historically disadvantaged groups etc.

ANNEXURE

MAIL SENT BY US

Dear Proponents of Corporate Governance,

We trust you are well.

Excellence Enablers is a niche Corporate Governance and ESG advisory firm, founded by Mr M Damodaran, former Chairman, SEBI. We are reaching out to Heads of BRSR of top 1000 companies, to understand their company's efforts in BRSR.

We have prepared a short questionnaire comprising 5 questions, the responses to which we intend to publish on our social media page, with attributions. We also intend to prepare a compendium of all the responses received, and share them with a larger audience. We would be very grateful if you could take out a few minutes to respond to these questions. In case you so desire, we will be happy to take down your responses over a telephonic call. This is part of our endeavour to share good practices followed by a few companies with the rest of the corporate world.

The questions may please be accessed by [clicking here](#).

We look forward to receiving your response at your earliest convenience.

In case of any assistance, please feel free to contact me.

Warm regards,

Divyani Garg

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About Excellence Enablers

We are a niche Corporate Governance advisory firm. We do not attempt to be all things to all persons. Improving Corporate Governance policies and practices is our *raison d'être*. Our mission is to demystify Corporate Governance and to persuade corporates that it is nothing more than doing the right things at the right time in the right manner for the right reasons. We do not tick boxes. We help you think out of the box.



For any further information on the report, please contact:

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