

Post event report on
**virtual seminar on “Beyond Boardroom Governance:
From Sustainability to Integrated Reporting”**
Friday, March 11 2022 - Saturday at March 12 2022.



NFCG *National Foundation for
Corporate Governance*



**SEMINAR
ON
BEYOND BOARDROOM GOVERNANCE:
FROM SUSTAINABILITY TO INTEGRATED REPORTING**

FRIDAY & SATURDAY 11-12 MARCH 2022

List of Resource Persons

Resource Persons



Shri Vijay Kapur,
Former Director,
Board of Studies,
The Institute of Chartered
Accountants of India



Dr. Anurag Priyadarshi,
Director-Sustainability
Tata Consumer Products Limited



CA. Vishal Bhavsar,
Head - Corporate Sustainability
UltraTech Cement



CA. Atul Kumar Gupta,
Past President,
The Institute of Chartered
Accountants of India.



CA. Ravi Kumar Patwa,
Chairman EIRC of The Institute of
Chartered Accountants of India



CA. Kamal Garg,
Practicing CA, IP,
IICA certified
Independent Director

Moderators



Prof Papori Baruah,
Dean,
School of Management Sciences,
Tezpur University



Prof. Subhrangshu S Sarkar,
Professor,
Department of Business
Administration,
Tezpur University



CS Amitava Banerjee,
IICA Certified Independent Director
Visiting Faculty,
Tezpur University

The Programme schedule

PROGRAMME SCHEDULE

Friday 11 March 2022

Inaugural Session 04.30 pm to 05.30 pm	Theme: Introduction to the concept of sustainability its importance with reference to climate change and United Nations Climate Change Conference, more commonly referred to as COP26, held in Glasgow in 2021. Further relevance of corporate participation in this process and how reporting and disclosures are imperative will also be highlighted
04.00 pm to 04.10 pm	Vice-Chancellor , Tezpur University
04.10 pm to 04.20 am	Guest of Honor Dr. Anurag Priyadarshi Director Sustainability, Tata Consumer Products Limited
04.20 pm to 04.30 pm	Guest of Honor CA. Ravi Kumar Patwa , Chairman EIRC of The Institute of Chartered Accountants of India
04.30 pm to 04.40 pm	Special Address Executive Director , National Foundation for Corporate Governance (NFCG) (<i>Invited</i>)
04.40 pm to 04.50 pm	Special Address Shri Vijay Kapur , former Director, Board of Studies, The Institute of Chartered Accountants of India and Member, Board of Post-Graduate Studies, Department of Commerce, Tezpur University
04.50 pm to 05.00 pm	Vote of thanks Prof. Subhrangshu S Sarkar, Professor , Department of Business Administration, Tezpur University



Tea Break and Playing of NFCG Video
05.00 pm to 05.30 pm

05.30 pm to 06.15 pm First Technical Session	Theme: Concept of Stewardship in Corporate Governance & CSR - CSR has been mandated by the Companies Act 2013, but the concept of Corporate Stewardship as theory of Corporate Governance existed long before. This session will set the tone of the seminar by introducing the participants to the concept of Corporate Citizenship and its duties towards the society.
	<ol style="list-style-type: none"> Prof Papori Baruah, Dean, School of Management Sciences, Tezpur University (Introduction to the theme - 5 mints) CA. Atul Kumar Gupta, Past President The Institute of Chartered Accountants of India (40 mints including Q&A)
06.15 pm to 07.00 pm Second Technical Session	Theme: Business Responsibility and Sustainability Report – SEBI <i>In terms of amendment to regulation 34 (2) (f) of SEBI (LODR) on May 05, 2021, it was decided to introduce new reporting requirements on ESG parameters called the Business Responsibility and Sustainability Report (BRSR). This has made it an important aspect for corporates. This session will highlight the practical aspects for preparing the report</i>
	<ol style="list-style-type: none"> Prof. Subhrangshu S Sarkar, Professor, Department of Business Administration, Tezpur University (Introduction to the theme - 5 mints) CA. Vishal Bhavsar, Head - Corporate Sustainability, UltraTech Cement (40 mints including Q&A)
07.00 pm to 07.10 pm	Summary Session for day 1 - Prof. Subhrangshu S Sarkar , Professor, Department of Business Administration, Tezpur University

Saturday 12 March 2022

<p>05.00 pm to 05.45 pm Third Technical session</p>	<p>Theme: Transition from Integrated Reporting to BRSR - Integrated Reporting (IR) had become a popular reporting format for some time now. Companies had to therefore gear themselves for reporting the five Capitals (5Cs) as envisaged in IR. However, with the advent of BRSR the conceptual clarity needs to be revisited for understanding any deviation or similarity. This session will talk about the 5 (Cs) and other aspects of IR and whether the same will hold good or facilitate reporting under the new BRSR regime</p> <p>1. CS Amitava Banerjee, Visiting Faculty, Tezpur University, (Introduction to the theme - 5 mints)</p> <p>2. CA. Kamal Garg, Practicing CA, IP, IICA certified Independent Director (40 mints including Q&A)</p>
<p>05.45 pm to 06.30 pm Fourth Technical session</p>	<p>Theme: Understanding the Principles of National Guidelines on Responsible Business Conduct (NGRBC): The National Guidelines on Responsible Business Conduct, 2018 (NGRBC), which is an improvement over the existing National Voluntary Guidelines on Social, Environmental & Economic Responsibilities of Business, 2011 (NVGs), The NGRBC is dovetailed with the United Nations Guiding Principles on Business & Human Rights (UNGPs). The NGRBC is based on 9 principles which are its core. The session will focus on understanding the nuances of these principles</p> <p>1. Prof. Subhrangshu S Sarkar, Professor, Department of Business Administration, Tezpur University (Introduction to the theme - 5 mints)</p> <p>2. Dr. Anurag Priyadarshi Director Sustainability, Tata Consumer Products Limited (40 mints including Q&A)</p>
<p>06.30 pm to 06.40 pm</p>	<p>Summary Session for day 2 - CS Amitava Banerjee, Visiting Faculty, Tezpur University (10 mints)</p>
<p>06.40 pm to 07.00 pm Valedictory Session</p>	<p>1. CA. Gaurab Garodia, Chairman, Guwahati Branch of EIRC of The Institute of Chartered Accountants of India.</p> <p>2. Registrar, Tezpur University</p> <p>3. Prof. Subhrangshu S Sarkar, Professor, Department of Business Administration, Tezpur University</p>

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Event Flyer

NFCG National Foundation for Corporate Governance

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SEMINAR
ON
**BEYOND BOARDROOM GOVERNANCE:
FROM SUSTAINABILITY TO INTEGRATED REPORTING**
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Click here for registration
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All the participants will be provided with e-certificate after submission of the feedback.

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Registration link is also available

Resource Persons



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Session wise proceedings

A virtual Seminar on “Beyond Boardroom Governance: From Sustainability to Integrated Reporting” was held on Friday, March 11 2022 and Saturday at March 12 2022.

The School of Management Sciences, Tezpur University, in a partnership with the Institute of Chartered Accountants of India (ICAI) as an Industry partner organised the programme through the online platforms Google Meet and YouTube.

The National Foundation for Corporate Governance (NFCG) supported the event through its financial grant.

The seminar was organised with the intended outcome & deliverables

- a) Deeper understanding of various standards of sustainability;
- b) Approach of Indian companies in fulfilling the norms;
- c) How things are done practically by integrating finance and non-finance data;
- d) How companies prepare themselves to meet the framework requirement;
- e) Introduction of the concept for unlisted companies as in NGRBC
- f) Highlight and promote this area as a research topic for the academia.

Participation

The event was attended by more than 450 delegates who had registered for online participation. There were Mangemangent and other students who were on campus and attended physically too. The event saw the gathering of Industry, Professionals, Students and Academia in large numbers.

The list of delegates is marked as **Annexure A** for your records.

The inaugural session

The session was based on understanding the motive of the webinar and giving an insight about the theme which was the increased focus of the investors towards sustainable development and the efforts made by the businesses to be more responsible towards sustainable development.



(Prof. Subhrangshu Sekhar Sarkar, Professor, Department of Business Administration, Tezpur University welcoming the delegates and introducing the dignitaries)

Prof. Subhrangshu Sekhar Sarkar, Professor, Department of Business Administration, Tezpur University welcomed the esteemed dignitaries, **Dr. Anurag Priyadarshi**, Director Sustainability, Tata Consumer Products Limited, **CA. Ravi Kumar Patwa**, Chairman EIRC of The Institute of Chartered Accountants of India and **Shri Vijay Kapur**, former Director, Board of Studies, The Institute of Chartered Accountants of India and Member, Board of Post-Graduate Studies, Department of Commerce, Tezpur University , to the audience who connected virtually and physically at the campus seminar hall in the school of management sciences.

On behalf of Professor Vinod Kumar Jain, Vice Chancellor, Tezpur University; Professor Subhrangshu Sekhar Sarkar, Tezpur University, started the webinar by forwarding his gratitude towards **National Foundation on Corporate Governance (NFCG)** a body under the Ministry of Corporate Affairs, where the member Institutions are CII, ICAI, ICSI, The Institute of Cost Accountants of India, National Stock Exchange of India Limited and Indian Institute of Corporate Affairs. He continued addressing the participants about ESG

(Environment, Social and Governance) which is an important factor for making investment decisions in today's world. He emphasised on the 3 P's which are People, Planet and Profit which has become a reality without which a business today cannot survive. Professor Sarkar highlighted the evolution of the efforts made on Corporate Reporting. He highlighted the reasons behind the webinar as to understand the various standards of sustainability, the approach of Indian companies in fulfilling the norms and knowing the practicality of integrating finance and non-finance data.

He highlighted the evolution of regulatory framework by mentioning that as early as 2009, the Ministry of Corporate Affairs (MCA) came up with the 'Voluntary Guidelines on Corporate Social Responsibility'. On a global level, In June 2011, the United Nations Human Rights Council (UNHRC) adopted the United Nations Guiding Principles on Business and Human Rights (UNGPs) which India endorsed. The MCA consequently came up with the 'National Voluntary Guidelines on Social, Environmental and Economic Responsibilities of Business, 2011' (NVGs).

He then talked about, The Securities market regulator, SEBI which did not stay behind and in 2012, it mandated the top 100 listed companies by market capitalisation to file the Business Responsibility Reports (SEBI-BRRs/ BRR) through the erstwhile Listing Agreement. These disclosures were intended to enable businesses to engage more meaningfully with their stakeholders, and encourage them to go beyond regulatory financial compliance and report on their social and environmental impacts. In 2017, SEBI recommended that Integrated Reporting which is an international reporting format for sustainability, may be adopted on a voluntary basis from the financial year 2017-18 by the top 500 companies, which were required to prepare Business Responsibility Report (BRR). Lastly, he talked about the introduction of the updated NVGs with a new name the 'National Guidelines for Responsible Business Conduct' (NGRBCs) and today in the league of sustainability reporting the May 2021 notification by SEBI introduced the new reporting requirements on ESG parameters called the Business Responsibility and Sustainability Report (BRSR).



(Dr. Anurag Priyadarshi, Director Sustainability, Tata Consumers Product Limited, sharing his thoughts)

Dr. Anurag Priyadarshi, Director Sustainability, Tata Consumers Product Limited, shared his thoughts on the Social Impact of Sustainability. He summarised the Chaturbhuja Model for Sustainability impact, which is also known as the Four Forces Model. A successful completion of a project can be assured when the four forces are aligned properly. These four forces are The Four Partners (Government and Regulators, Competitor companies, Community groups, Technical Partners), The Four Motivations (Regulatory Compliance, Ethical Value, Risk Management, Market Opportunities), The Four Processes (Plan, Do, Check, Act) and The Four Commitments (Long term (5 years), Secure Funding, Measurable Targets, Executive Time). Dr. Priyadarshi took us through the Tata Group and highlighted what Tata Consumers Products is as a company. A brief idea was given about the impact, scale and scope of the company. Tata Consumers Products, through its project Trustea tries to create a social impact by conserving biodiversity and supporting sustainable livelihoods by transforming land use practices, business practices and consumer behaviour. The biggest reach of this project is the tea gardens of Assam. About 60% of the tea gardens of Assam has been covered under this project, hence facilitating better working and living conditions for the people of Assam (mainly the tea tribes). He also pointed some campaigns undertaken by the company to create a social impact.



(C.A Ravi Kumar Patwa, Chairman EIRC of The Institute of Chartered Accountants delivering his Inaugural address)

C.A Ravi Kumar Patwa, Chairman EIRC of The Institute of Chartered Accountants, started his delivery with giving light on the loyalty that the customers of TATA have for their company. He also stretched on the contributions made by the company for the society. According to him, although employee retention, customer loyalty, social support etc., has a paramount importance for a company, but the people in the governance of the country has a different note on this. The top corporates have always made contributions to the society, its people and the environment and has benefited in the long run. Many companies can make profit in the short run but if there is no involvement in serving the society, the planet and its people of the area in which the company is serving, then there is a limit to which a company can grow to which it can make profit. He stated that the basic idea behind the concept of Triple Bottom Line is that, a corporate should not only make good profit but also has to contribute to the people and planet. Although many organizations had made efforts in this voluntarily, but since many others such were not doing as much as they should have, the concept of Corporate Social Responsibility came into limelight.



(Shri Vijay Kapur, Former Director, Board of Studies, the Institute of Chartered Accountants of India delivering his special address)

Shri Vijay Kapur, Former Director, Board of Studies, the Institute of Chartered Accountants of India, stated Tata to be Company as a motivation for the younger generation of the country which uplifts the generation to do something good in their life. According to him, we all are living in a tragedy as billions are being spend in finding life in other planets and billions are being spend to kill the life in this planet. He started delivering on Sustainability with a Vedic prayer “**Lokaha Samastha Sukhinu Vabhanti**” which means that may our whole Earth be endowed with happiness and wellbeing of each one of us. Actions, Works and Thoughts should add something for happiness and wellbeing of each one of use living on this planet. As per him, Sustainability to Integrated reporting is well within the powers of the boards and is not beyond them.

He outlined the duties of the Board of Directors of a company as per Sec. 166 (2) of Companies Act which states that a director shall act in a good faith to promote the objects of the company as a benefit to all the members of the company as a whole. This is what is known as the maximization of the shareholder’s wealth. The Sec. 166 (2) of Companies Act goes on and tells us that a director shall act in a good faith to promote the objects of the company as a benefit to all the members of the company as a whole and acts in the best interests of the community, company, employee, shareholders and act for the protection of the

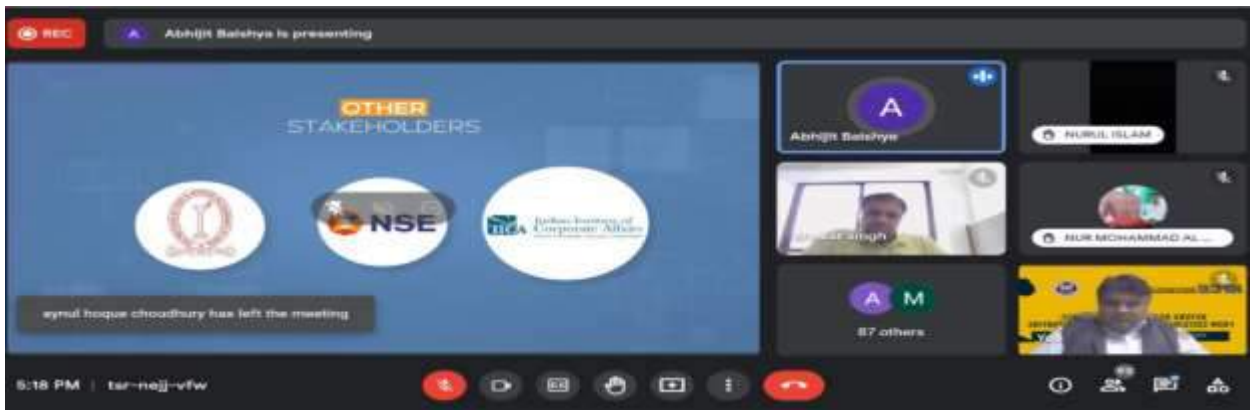
environment. According to him there will be a trade-off between the decisions taken by the director keeping in mind all the three aspects as mentioned above. He put light on a study by Harvard Business School which gave an inverse relationship between the ESG performance and the financial performance of a company. Although initially when a company invests in ESG performance, the financial performance degrades but if the company invests in the ESG performance and at the same time invests in new products, new processes and new business models, then the financial performance also goes up. So, to increase both ESG and financial performance a company has to invest in innovation which is an expensive proposition. He sighted some examples of companies adopting low tech innovations at a low cost and attaining sustainability. These are Shree Cements and Jain Irrigation.

He enlightened the participants with some terms like Green Washing, Zero defect (There should be no defect in anything that a country produces within and that a country should be globally competitive) and Zero effect (Whatever a company produces should have zero effect on the environment).

Mr. Kamal Mour, immediate past Chairman, Guwahati Branch of EIRC of the Institute of Chartered Accountants of India, proposed the Vote of Thanks for the Inaugural Session of the Seminar.

A video clip by **National Foundation on Corporate Governance** was played for the audience to view. The video stressed on aligning with global ethos, good governance and building trust with stakeholders. It informed the participant about the composition of the members of NFCG and how over the years NFCG had contributed through more than 40 studies and numerous events in shaping the Corporate Governance ecosystem in India.





(Video clip on National Foundation for Corporate Governance being played)

First Technical Session



Professor Paporu Boruah, Dean, School of Management Sciences, Tezpur University, introducing the speaker for the first technical session)

Professor Paporu Boruah, Dean, School of Management Sciences, Tezpur University, introduced the speaker for the first technical session, **CA Atul Kumar Gupta**, who served as the **President of the Institute of Chartered Accountants of India, the second largest accounting body in the world, for the year 2020-2021**, after being its Vice-President in the year 2019-2020. She also touched upon the topic that is to be covered in the session, **“Concept of Stewardship in Corporate Governance and CSR”**. She mentioned that although, CSR has been mandated by the Companies Act 2013, the concept of Corporate Stewardship as a theory of Corporate Governance existed long before. This session is believed to set the tone of the seminar by introducing the participants to the concept of corporate citizenship and the duties associated with it.



(CA Atul Kumar Gupta delivering his session)

Mr. Gupta, explained the meaning of stewardship, which is about the initiatives taken by the corporates that lets them contribute. He mentioned that it was first introduced in the Companies Act 1956 and then was mandated in the Companies Act 2013 that 2% expenditure from the net profit should be there for the CSR. If a company has an average net profit of more than 5 Crores for three consecutive years, then they are required to have the mandatory expenditure on the CSR. He also states that although it is mandated, there are no penalty provisions introduced and no audit is required to be conducted to check for the compliance of the CSR expenditure. The Board only has to give a report in the Annual Report regarding their contributions and if they have failed to incur the 2% expenditure, they need to state in the Annual report that the shortfalls of this year will be made up in the next year. This self-imposed regulation is what shapes the core of Corporate Stewardship.

He mentioned that India has also recently mandated BRSR for companies in order to ensure that they are fulfilling their obligations toward the society. BRSR is said to be beyond CSR since it not only talks about the social aspects, but also the aspects related to the environment and the governance. In the year 2012, it was voluntarily introduced as BRR i.e., Business Responsibility Reporting but in the year 2021, BRSR was mandated by SEBI for the top 1000 listed companies based on their capitalization, where they have to give a mandatory report on the BRSR starting from 1st April 2022.

In this session, various examples of CSR activities were given that included donation of MRI machines in hospitals running by NGOs, where a maximum of 5% of administrative expenses can be included to the CSR expenditure; scholarship for the needy; training programs for the general public; construction of skill training centers; organizing awareness programs to help the SME sector; and all the activities mentioned in Schedule VII of Companies Act, 2013.



(Students asking questions to the speaker)

The speaker propounded that today, the CSR and BRSR are more about value as compared to values. Here, values are meant by the moral obligations of the companies towards the society and the reason they are not adopting the CSR or BRSR is because of this obligatory feeling and that since they are paying debts, it is the duty of the government to incur the expenditure on the social welfare. However, in forums such as COP-26 it is discussed that now rather than the values it even has a value proposition since CSR and BRSR impacts the sustainability of the organizations. He mentioned that gradually, CSR and BRSR has taken investing towards the direction of Sustainable Investing. Investors today look for sustainability of the organizations by assessing their policies, governance structure, relation between employer and employees, how the company is looking towards the society, etc. Moreover, the companies that do not comply with the BRSR requirements or Sustainability Reporting requirements, are given loans at a higher rate as compared to the ones that are compliant. Thus, it is no more a mere obligation rather a critical factor for companies since their cost of capital, valuations, and the flow of equity depends on the BRSR and CSR and that

is why companies are adopting these on a large scale. At present there are special rating agencies getting established for BRSR and Sustainability Reporting and thus, there is a new dimension emerging out in the corporate world.

Second Technical Session

Prof. Subhrangshu Sekhar Sarkar, Professor, Department of Business Administration, Tezpur University welcomed the delegates to the second technical session and introduced the speaker **CA. Vishal Bhavsar, Head- Corporate Sustainability, UltraTech Cement**.

The second technical session was based on the theme of '**Business Responsibility and Sustainability Report- SEBI**'. It covered the aspects of amendment to regulation 34(2)(f) of SEBI (LODR), to introduce new reporting requirements on ESG parameters. And highlighted the practical aspects for preparing the report.



CA. Vishal Bhavsar addressing the session

CA. Vishal Bhavsar, Head- Corporate Sustainability, UltraTech Cement has commenced the session by introducing the audience to the National Guidelines on Responsible Business Conduct. In 2011, the Ministry of Corporate Affairs, Government of India, released a set of guidelines called the National Voluntary Guidelines on the Social, Environmental and Economic Responsibility of Business (NVGs) to provide guidance to businesses and ensure responsible business conduct. Again, in the year 2015, with a view to align the NVGs with the Sustainable Development Goals & the 'Respect' pillar of the UN, the process of revision

of NVGs was initiated. Then, after the revision & upgradation the newly introduced principles called the National Guidelines & Responsible Business Conduct (**NGRBC**) was issued. The main objective was to assist businesses to perform above & beyond the requirements of regulatory compliance. He then shared the timeline of the Business Responsibility Report (**BRR**) since its inception with Voluntary Guidelines on CSR in the year 2009 to BRR filing made mandatory for top 500 listed companies in the year 2015-16 to finally introduce Business Responsibility & Sustainable Reporting (**BRSR**) by the committee in the year 2020.



Fig: The timeline of Business Responsibility Reporting as shown by the speaker

Taking the session forward, CA. Vishal discussed the key drivers of NGRBC which can be summarized in the following key points:

- ❖ The UN guiding principles for Business & Human Rights, 2011
- ❖ UN Sustainable Development Goals, 2015
- ❖ Paris Agreement on Climate Change, 2015
- ❖ Core conventions 138 & 182 on Child Labor by the International Labor Organization.

He then talked through the key features of the BRSR format of reporting, which has been recommended as a replacement of erstwhile BRR, to emphasize the thrust on sustainability and widen the scope of the report. The updated BRSR format has been made applicable to all listed and unlisted SEBI companies, to be done in a phased manner. As stated by the speaker, there are two versions of the format: **BRSR Comprehensive** format and the **BRSR Lite** format. The comprehensive format is very exhaustive in terms of data collection & disclosure

while the lite format is a toned-down version with voluntary adoption by unlisted companies and limited disclosure requirements. The BRSR report contains questions in principle-wise performance of an organization which are divided into two categories. They are:

- ❖ Essential indicators are mandatory for all organizations.
- ❖ Leadership indicators, which are voluntary but provides opportunity to make an impact on the outcomes of the organizations.

Moving ahead, the speaker talked about the structure of BRSR format. This format of reporting on Business Responsibility & Sustainability has three sections. 'Section A' comprises of general disclosures about the company such as, size, location, products, number of employees etc. This section also has additional disclosures on the proximity of operations of the company to environmentally sensitive sites. 'Section B' of the report is about the 'Management process & disclosures of the company' such as information on policies and processes relating to NGRBC principles. The additional disclosure requirements in this section are to link the websites where these policies are available for the particular company. And 'Section C' of the report shows the 'principle-wise performance disclosure'. It directs the companies to disclose performance against each of the **nine principles** w.r.t questions divided into '**Essential**' & '**Leadership**' categories.

Mr. Bhavsar, then mentioned about the Principles & Core elements of the BRSR format of reporting. There are a total of nine thematic pillars of business responsibility which are called 'Principles'. Each Principle is accompanied by a set of requirements and actions that are essential to the operationalization of the principles known as the Core Elements. The principles are inter-dependent, interrelated and non-divisible and businesses are urged to address them holistically. And most importantly, the ultimate responsibility for adoption of the principle's rests with the highest governance structure of the business. The nine principles in NGRBC are categorized into **Environment, Society & Governance (ESG)** components.

Nine principles of NGBRC

- The nine principles in NGBRC are categorized into the ESG components of Environment, Society and Governance with four of the nine in Governance, two in Environment and three in society. Even though they are separate, they are interlinked to each other in some way.



Fig: The nine Principles of NGBRC categorized into ESG components

The principle wise performance disclosure as mandated in section 'C' as presented by the speaker are:

Principle 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent & Accountable.

Principle 2: Businesses should provide goods & services in a manner that is sustainable & safe.

Principle 3: Businesses should respect and promote the well-being of all employees.

Principle 4: Businesses should respect the interests of and be responsive to all its stakeholders.

Principle 5: Businesses should promote and respect human rights.

Principle 6: Businesses should respect & make efforts to protect and restore the environment.

Principle 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.

Principle 8: Businesses should promote inclusive growth & equitable development.

Principle 9: Businesses should engage with and provide value to their consumers in a responsible manner.

Finally, before ending his discussion, CA. Vishal, presented case studies of two major Indian companies viz; Tata Steel and UltraTech cement about how these companies are constituting these principles in their operations. Firstly, he discussed about the awareness of Tata Steel on ethical practice and its robust governance framework. The Tata Steel Code of Conduct (TCOC), which is available to all the stakeholders in French, Thai and three different Indian languages, is an integral part of the company's value system. Ethical and TCOC training is a crucial aspect of all officer induction programme in Tata Steel. The second case was about the '**Lifecycle Assessment**' and '**Percentage of recycled raw materials usage by UltraTech cement**'. Till date, UltraTech has conducted Lifecycle Assessment on four of its products with Rs. 24.96 cr of capital spent on R&D. And as of FY 2019-20, UltraTech has recycled 17.20 percent of its total used raw materials which is 6.40 percent more than the previous year.

Summary Session for first day

Prof. Subhrangshu Sekhar Sarkar gave an in-depth summary of everything that was discussed in the first day of the seminar and highlighted key points for the audience to take away.

Third Technical Session

CS Amitava Banerjee, visiting faculty Tezpur University, shared some facts about CSR and sustainability and introduced the speaker CA, Kamal Garg, Practicing CA, IP, IICA Certified Independent Director

The third technical session was about the transition from Integrated Reporting to Business Responsibility and Sustainability Reporting and why it has become the new popular reporting format for corporates in India.



CA, Kamal Garg addressing the session

CA, Kamal Garg, Practicing CA, IP, IICA Certified Independent Director, started the session by giving a roadmap of the session. He took an example to explain why corporates are switching over from Integrated Reporting to BRSR. He talked about the 5Cs which when used in an integrated manner, gives us Integrated Reporting. He stated that in Integrated Reporting, the stakeholders are informed about the activities, relationships and interactions of entity with various stakeholders that have resulted in

1. Value created, preserved or eroded for the organisation.
2. Value created, preserved or eroded for others.

However, the biggest disadvantage of Integrated Reporting as stated by him was subjectivity. In order to overcome this subjectivity, SEBI enunciated BRSR under regulation 34 (2)(f) of SEBI – LODR, 2015. Therefore, to bring in uniformity, BRSR, which has a specific format to be filled in by corporates was brought in picture.

He gave a brief introduction of BRSR, which he described as an overview of company's economic, environmental and social impacts. He talked a little about the history of BRSR and then moved on to talk about the components of BRSR which are BRR (Business Responsibility Report), 9 principles of NGRBC (National Guidelines on Responsible Business Conduct), IRF and 17 SDGs (Sustainable Development Goals). He presented a brief glance of

the format of BRSR which had questions asked by SEBI to the corporates in accordance with the nine principles of NGRBC.

Finally, he concluded by saying a total of 9 factors are principled by SEBI in a rulebook which is called the BRSR format. And by virtue of this format, the transition from IR, which was made on the subjectivity basis has been made into objectivity basis via BRSR format.

The presentation made by CA Kamal Garg is attached as **Annexure B**.

Fourth Technical Session

The topic of the fourth technical session was "The Social Impact of Sustainability." The focus of the conversation was on how the various principles stated on the NGRBC effect society, as well as TATA Group's endeavours to better the lives of communities by applying these values.



Dr. Anurag Priyarsdhi addressing the session

Dr. Anurag Priyarsdhi, Director of Sustainability at Tata consumer product ltd, started off the discussion with a quick rundown of the four key factors of the Chatur Bhuja Model which aids in the evaluation of sustainability projects. He then spoke about the nine principles of NGRBC primarily focusing on the values behind the principles and how the TATA GROUP incorporates and internalizes them into their organization. He gave a detailed presentation

on each premise, introducing his audience to the various sustainability projects and activities that his organisation has undertaken in various parts of the country and beyond.

The first principle talks about the integrity, ethics, transparency and accountability. The community is not simply another stakeholder for the TATA group; it is at the heart of what they do. They have excellent governance and complete transparency when it comes to ethics since they passionately believe in living by the values, which is one of the reasons they are India's leaders in delivering worker welfare. They were one of the earliest corporations in India to set up textile mills. According to him, a corporation is regarded to be ethical if it is prepared for a variety of business outcomes. One of the world's largest organic tea gardens is the Hatikuli tea garden in Assam, which is a subsidiary of TATA consumer products. It has a tally of losses. Organic tea does not have a large tea market, so it has a total loss of more than 25 crore rupees. However, because the use of chemicals could affect the animal habitat in Kaziranga, Tata has made the ethical decision to suffer losses.

He then went on to discuss the importance of health and nutrition, as well as the need for safe and long-lasting goods and services. Tata has a variety of nutritional items, including iron-based salts to help women in India overcome iron deficiency, unpolished pulses, Ayurvedic tea, and teas with vitamins, all with the goal of developing a healthy human being.

The third principle is concerned with the employees' well-being. They keep a close eye on all aspects of employee safety, gender diversity, and persons with disabilities.. The TATA group is one of the world's largest corporate volunteers and has a volunteering programme that goes by the name "TATA Engage" where thousands of employees are encouraged to go out for weekend volunteering.

He then went on to discuss their accountability to their stakeholders. Through numerous projects and activities, the Tata group focuses on taking care of all of its stakeholders. They work to aid the children of the tea garden workers by establishing childhood development centres that cater to their specific requirements. They are also working with the UN children fund to put up more childhood development centres as they strongly believe that children are the most important people in the world. There are several other projects which includes affordable healthcare for the people in India as well as for the people in Malawi. One of the primary results of such projects is that it has contributed to a significant reduction in maternal and new-born mortality in Assam. They also extend their support to a healthcare

centre in Kolkata, St. Jude India Childcare Centre which is especially for children who are fighting cancer and are unable to find proper accommodation.

With the help of “Trusttea”, they have been able to improve the lives of the farming community. Several farmers, both large and small, have benefited greatly by understanding the sustainable agricultural practices.

Respecting and promoting human rights is the fifth principle. These are the fundamental rights that the government provides to its citizens, and everyone has equal access to them. TATA Group is enhancing the lives of people in Assam by addressing issues such as education, health and nutrition, and water and sanitation concerns with the support of the UNICEF programme. These programmes have made a significant difference in the tea garden community by preventing child marriages, lowering the rate of dropouts, and supporting female education.

Next, he spoke about the importance of protecting and restoring the environment. They are focused on net zero and science-based targets where the goal is to become net zero in emissions by the year 2030. Also, they are moving towards 100% recyclable packaging by the year 2030 to avoid the usage of plastic bags. In Assam, they have started a water project in the district of Jorhat as the iron content is very high. They are putting up water ATM's where the people can get water for money. Another initiative is to segregate the waste materials to improve the lives of the rag pickers.

Finally, he addressed the notion of inclusive growth and equitable development to bring the session to a close. The Tata Group is one of the only firms in India with an inclusive affirmation policy established specifically for adivasis, tribals, underprivileged women, and individuals with disabilities.

Summary Session

CS Amitava Banerjee gave an in-depth summary of the discussions on the second day of the seminar and highlighted key points for the audience to take away from the resourceful seminar.

Valedictory Session

Dr Biren Das, Registrar, Tezpur University thanked all the dignitaries for the effort they put in to make the event a grand success. He said that there was a lot to take away from the seminar and it was very productive for him as well as the audience.

He highlighted that the university is also a part of the sustainability movement. He said that we aim at having a Sustainable University Campus, which promotes carbon neutral energy uses, conservation of natural ecosystems, reduce the natural resource consumption and recycle or reuse the wastes into a meaningful manner. Hence, reducing the fossil fuel-based energy consumption, increase the uses of non-carbon-based energy sources, adopting energy efficient technology, waste recycling, increase the greenery within the campus. He said that the University has already taken steps towards achieving the sustainable campus initiative.

Tezpur University, being a leading higher learning institution, is committed towards sustaining the natural ecosystem, lowering ecological footprint and adopting mitigation strategies towards climate change and to do so with an institutional practice that respects and acts to protect the natural resource system.

He said that Tezpur University, firmly believe in the Vision of becoming a ***“Sustainable Campus that contributes positive environmental, social benefits and engaged in sustainability-related activities”***.

Our vision is supported by a strong mission / action point as follows:

- To generate 40 % of total electricity consumption in the University from renewable energy-based systems by 2030
- 40 % green coverage in the University campus by 2030
- 100 % of generated waste is segregated or recycled within the campus before disposal by 2030
- 75 % of movement by bicycle and/or electric vehicle within the campus by 2030
- To promote sustainability through curriculum and encourage students to pursue active research in promoting sustainability.

He requested all to visit the <http://www.tezu.ernet.in/sustainable/> to know more.

Dr Das also shared his personal gratitude to Shri Gaurab Garodia, Chairman of our very own Guwahati Branch of EIRC of ICAI. He has been with us from the first day and contributed immensely towards identifying and onboarding speakers from the Chartered Accountant fraternity. **A special Thank you Gaurab Ji.**

The programme was wrapped with everyone paying their respect to the National Anthem of the country.

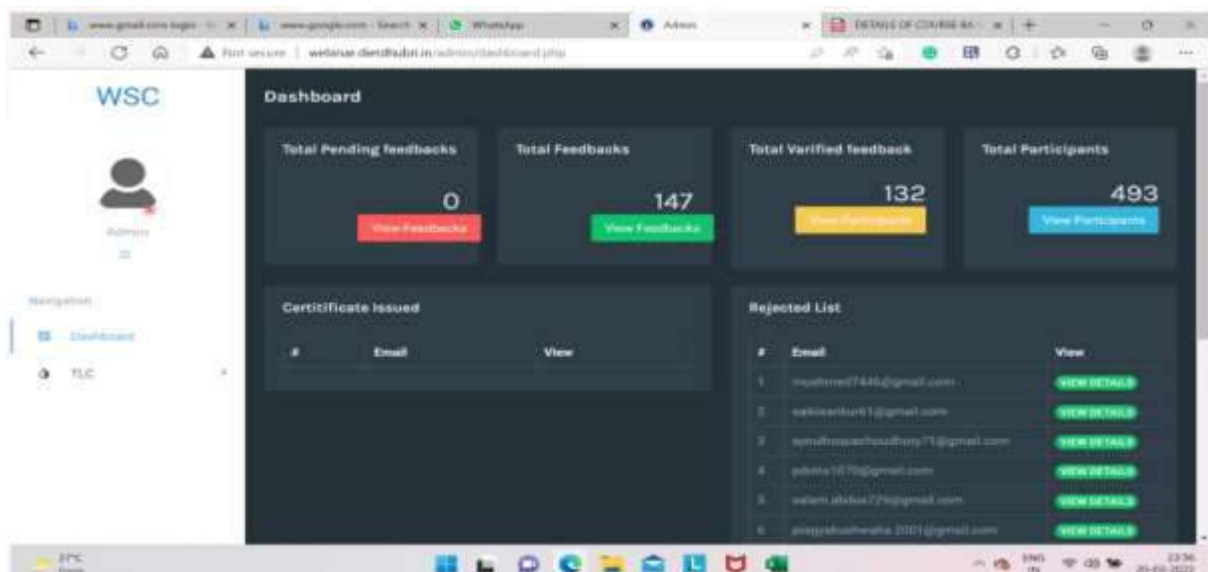
Archive and downloading

The entire program is available for viewing and downloading subject to the policies of YouTube where it is available. The link is as below.

<https://drive.google.com/file/d/1xDYP24LH8Q0qtneBIYitUpRclD4sipOy/view?usp=sharing>

https://drive.google.com/file/d/1AZUQIx_y1qUpf0wFABmyxLu_x4xF4La/view?usp=sharing

Event Management dashboard



A dedicated digital platform was created to manage the various data related to the event. The list of Participants with their details, Feedback forms and their content and the list of approved forms for issuing certificates were archived on the portal.

Issue of certificates

A criterion for answering correctly at least 50% of the questions in the feedback was set to award a certificate to ensure measurable outcome of the event. Asst Professor Prayash

Baruah and Executive Assistant Subham Paul checked the forms which had 10 questions each.



Dummy of certificate issued to successful participants

Sr no	Name	Profession	Institute	Roll	Address	Email	Mobile	Require Certificate
1	Neelam Swathi	Student	Sri padamavati mahila vishwavidyalam	2020com96045	House number: 1/77, Bhumayapalli (v, p) , khajipet (M), kadapa(D).	Smileyswathiyadav@gmail.com	8184882520	yes
2	Rupeshkumar Bomali	Accountant	ACCA		A323, B2, HDIL Building Rehab, Mulgaon, Andheri Kurla Road, Chakala, Andheri East, Mumbai - 400093. Near Kanakia Wallstreet	rupcz@rediffmail.com	9769974693	yes
3	A.Swapna priya	Student	Sri padhamavathi mahila Vishwavidyalayam University	2020COM96002	Sri padhamavathi mahila Vishwavidyalayam University in Tirupati	mokshadeepak59@gmail.com	8688979395	yes
4	Aakanksha kumari	Student	Banasthali vidyapith		Hisua dih, ward no. 16, house no. 3, near mathurashini dharmshala	aakankshakandhway2@gmail.com	6204622393	yes
5	Aakanksha Saxena	MBA Student	Banasthali Vidyapith		17/326 Katari Wali Gali Jaiganj	akankshasaxena070@gmail.com	7906457794	yes
6	Aakansa Johari	Student	Banasthali Vidyapith		10 Anand Nagar, tarsali Behind Kalyan Nagar, opp. GEB Sub station	aakjohari2409@gmail.com	8878755522	yes
7	ABBAS RAHMAN K A	Research Scholar	Islamiah College (Autonomous), Vaniyambadi		33/1 Abdul Munaf Street, Newtown, Vaniyambadi. Tirupattur District. Tamilnadu - 635752	abباسrahman725@gmail.com	8122533854	yes
8	ABDUS SALAM	Assistant Professor	Chhamaria Anchalik College		Chhamaria Anchalik, Chhamaria, Kamrup, Assam, pin: 781136	salam.abdus729@gmail.com	7002194578	yes
9	Abhijeet singh	Student	JIMS Rohini	FIB 2101	B9, 316 rohini Delhi sector 5	abhijeet128@yahoo.com	7529096002	yes

10	Abhijit Baishya	professional Assistant	Tezpur University		WSC, Tezpur University, Napaam, Assam - 784028	abhijitbaishya69@gmail.com	7576876122	yes
11	ABHIJIT DAKUAH	Teaching	B.H. College, Howly		B.H. College, Howly, Dist- Barpeta, Assam, Pin-781316	a.dakuah.ad@gmail.com	9864242668	yes
12	Abhishek Kumar	Manager	BU,UIT		NH8A Extension motikhakar	abhishek@tatapower.com	9099006599	yes
13	Abu Shama Ahmed	Assistant professor	Chhamaria Anchalik College		Chhamaria Anchalik College ; Chhamaria po chhamaria Kamrup Assam pin 781136	aabushama10@gmail.com	9101395001	yes
14	ABU SHAMS AHMED	Service	Jaleswar college Tapoban	9678388973	Jaleswar college Tapoban. Dist. Goalpara Assam	abushamaahmed779@gmail.com	9678388973	yes
15	Achyut Mitra	Student	Tezpur University	BAM21039	Jyotinagar near Buddhist Temple Dibrugarh, Assam- 786001	achyutmitra551@gmail.com	9101015725	yes
16	Aditee Mishra	Student	Banasthali Vidhyapeeth		Century Pulp and Paper A3/61 Staff Colony , Lalkuan	wbbba21717_aditee@banasthali.in	7895911305	yes
17	AJITESH DHAR	Student	Tezpur university	BAM20011	Silchar Assam	dhar.ajitesh323@gmail.com	8472805900	yes
18	Akanksha kumari	Student	Banasthali vidyapith	2112456		wbbba21428_akanksha@banasthali.in	9939902769	yes
19	Akash Borthakur	Student	Tezpur University	BAM20045	Vill- Deckiajuli T.E., P. O. - Dhekiajuli, Dist- Sonitpur, ASSAM 784110	akashborthakur123@gmail.com	7896002783	yes
20	Akram Azaz	Business Consultant	Tezpur University		Barika Chuburi, Tezpur, Sonitpur Assam- 784001	bap21101@tezu.ac.in	8399037892	yes
21	Alakananda Chakraborty	Teacher	St. Mary's Higher Secondary School, Guwahati		Uzanbazar, Guwahati- 781001, Kamrup Metro, Assam	alakanandachakraborty83@gmail.com	8638346064	yes

22	Alimpiya Bordoloi	Assistant Professor	Mariani College		Lohpohia Chari Ali Dhapkata Borsatra, In front of Bishnu Jagya Mandir, Dhapkata, Jorhat 6	alimpiyab@gmail.com	9864511438	yes
23	Alok Johari	Research Profession	Sahu jain PG college Najibabad		Dept of commerce Najibabad	alok_johari@rediffmail.com	8005218119	yes
24	Aman Das	Student	Tezpur University	BAM20037	Tezpur University, Patkai Men's Hostel	dasaman011@gmail.com	7002545592	yes
25	Ambika Agarwal	Student	Banasthali Vidyapeeth	2112464	F-105 palm greens Moradabad, Uttar Pradesh	agaashika@gmail.com	7727086541	yes
26	Ambika Krishna Moorthy Hosamane	Student	ICSI		H413, Paradise CHS, sector 7, sanpada, navi mumbai, Maharashtra- 400705	ambikahkm@gmail.com	7618724333	yes
27	Amit Kumar Sharma	Chartered Accountant	ICAI	309350	1st Floor, Swahid Market, Chabua, Dist. Dibrugarh, Assam	caamitghy@gmail.com	8197940111	yes
28	Amrita kumari	Student	Banasthali vidhyapith	2012458	Aman katra. Neel kothi Dehri on sone - 821307 (Bihar) Neel kothi	aamrita1009@gmail.com	9142731312	yes
29	Amulya Bhuyan	Assistant professor	Pub Majuli College		Majuli ,Assam	amulbhuyab11@gmail.com	8011115544	yes
30	Anali baruah	Phd Researcher	Tezpur University	CTP20109	ABC, GS Road, Guwahati - 781005	anali.baruah@gmail.com	9101818822	yes
31	Anamika Borah	Student	DIBRUGARH UNIVERSITY		No.1 Chapatoli Bhadoi Panchali, Duliajan	2021mf01@dibru.ac.in	7002250683	yes
32	Anamika Dey	Law student	Nef law clge		Ulubari, ghy 781007	adey75815@gmail.com	8638573318	yes
33	ANANDA CHANDRA GHOSH	Assistant Professor	Cachar College, Silchar		Department of Political Science, Cachar College, Silchar, 788001, Assam	acghosh1980@gmail.com	9401396662	yes
34	Ananya Jakhmola	Student	Banasthali Vidyapith		Near Gurudwara ,Chandra Nagar, Moradabad	wbbba20177_ananya@banasthali.in	7452917614	yes

35	Ananya Kumar	Student	Banasthali Vidyapith	2045010	House No 8, muni ka purva , pure surdas Jhunsi	wbmba20774_ananya@banasthali. in	7839066994	yes
36	Angkita Borpatra Gohain	PhD Scholar	Assam University		B Borborah Path Purana Amulapatty Golaghat	angkitag36@gmail.com	8876225974	yes
37	Angshuman Das	Student	Tezpur University	BAM20028	Silupukhuri, Jogen Baruah Lane, Satyam Apartment ,House No:62,3rd Floor Guwahati, Assam	angshumandas363@gmail.com	8136025763	yes
38	Anil Jain	CA	Anil hitesh &Asso	57336	Silchar	aniljain69@hotmail.com	9435071316	no
39	Anindita Sinha	Student	Tezpur University	BAT20021	House no.41, Aryabhata path Last Bus stop, Panjabari	sinhaanindita6@gmail.com	8761807481	yes
40	ANIRBAN CHAKRABORTY	Student	Department of Business Administration, School of Management Sciences, Tezpur University	BAM20043	A.T. Road, Tokobari, opposite Tokobari Kalimandir, Guwahati - 781008, Assam	anirbanc772@gmail.com	8638763110	yes
41	Anirban Goswami	Student	Tezpur University	BAM20003	Gyan Path, opposite Hockey Stadium, near Wisdom Cottage Girls' Hostel, Kerakuchi Tiniali, Guwahati, Kamrup (M), Assam- 781040	goswamianirban426@gmail.com	8876484337	yes
42	Anisha Baruah	Student	Tezpur University	BAM20046	Srimanta Nagar, Margherita	anishabaruah01@gmail.com	8638732740	yes
43	Anisha Hazarika	Student	Tezpur University	ESE20022	Usha Nagar by lane-24 Tezpur- 784001 Assam	anisha.hazarika7497@gmail.com	7002208043	yes
44	Anjali Jha	Student	Tezpuruniversity	bat21010	Jhanjharpur madhubani Bihar	bat21010@tezu.ac.in	7765948114	yes
45	Anjali Rai	Student	Banasthali Vidyapeeth jaipur	2012464	569,rai colony near City kart, civil lines Jail Choraha	wbbba20202_anjali@banasthali.in	9450392591	yes
46	Anjan Bharali	Assistant professor	Don Bosco College Golaghat		Don bosco college, Dhodar ali road, golaghat	bharalianjan28@gmail.com	8876213487	yes

47	Anjana Mour	Chartered Accountant	ICAI		RKP Associates, Parmeshwari, 410279 508, 5th Floor, Chatribari Road, Guwahati 781001	anjana.mour@gmail.com	9435550372	yes
48	Ankit Agarwal	Chartered Accountant	P. A. Agarwal & Co.		5th Floor, Narbada Building, 69907 Chatribari, Guwahati, Assam 781001	caankit@paac.net.in	9864913176	yes
49	Ankita Das	Student	Tezpur University	Bat21012	Chiring Chapori, Thana Goli, Handique Path	ankitadas2610@gmail.com	9.17E+11	yes
50	Ankita Das	Research Scholar	Tezpur University	BAP19003	Tezpur University	dasankita7575@gmail.com	7577857480	yes
51	Ankita Ghosh	Student	Tezpur University		Noni Gopal Guesthouse, NSCB Road, Hojai	ghoshankita418@gmail.com	8638267494	yes
52	ANNANYA JAISWAL	STUDENT	TEZPUR UNIVERSITY	BAM21047	LICI BUILDING 2nd Floor, Biswanath Chariali, Biswanath, Assam	annanyajaiswal1519@gmail.com	9.1864E+11	yes
53	Annapureddy malleswari	Student	Sri padmavathi mahila visva vidyaalayam	2020com96003	2- 4,Ramachandrap uram(village) markapuram (mandalam) prakasam (dist)	annapureddymalleswari29@gmail.com	6304386287	yes
54	Annu Beniwal	Assistant professor	Arya P.G. College ,Panipat		Samalkha,Panipat	annubeniwal062@gmail.com	7015761441	yes
55	Anshika Kulshreshtha	Student	Banasthali Vidyapith, Jaipur		28, Arvind Puram, Phase b, Sikandra, Agra	wbmba20514_anshika@banasthali.in	8057080935	yes
56	Anshika Rawat	Student	Banasthali vidyapith		Bharatpuri, near durga mandir, ramnagar , Uttarakhand	anshikarwt029@gmail.com	7302205412	yes
57	Anshuman Gogoi	STUDENT	Tezpur University	BAM20002	Sivsagar	anshumang1997@gmail.com	9508834990	yes
58	Ansuman Saikia	Student	Nowgong college (autonomous)		243 Nagaon assam	saikiaankur61@gmail.com	6901938594	yes
59	Anulekha Bhagawati	Research Scholar	North-Eastern Hill University Tura		Abhayapuri, Pasduar, Ward no 6, Bongaigaon Dist.PIN-783384, Assam	bhagawatianulekha3@gmail.com	6900373841	yes

60	Anumita Sarkar	Lawyer and social impact consultant	Non-profit organizations, Impact Consulting	D/2089/09	Sector 25, Jalvayu Vihar, Noida-201301	sarkar.anumita@gmail.com	8800445742	yes
61	ANURAJ MAHANTA	Assistant Professor	Mariani College, Mariani		VILL NAMTI DULIA GAON PO BORUAH ALI DIST SIVASAGAR	anurajma69@gmail.com	8638975207	yes
62	Anushka	Student B.A. LL.B. 4th Year	Central University of South Bihar	CUSB1813125019	Mani Bhawan, Brahma Asthan Sankat Mochan Nagar, Ara	anushkadwivedy.ad@gmail.com	7651908323	yes
63	Archana Haloi	Research Scholar	Tezpur University	COP21107	Tezpur University, Napaam, Tezpur.	haloiarchana1993@gmail.com	8638113526	yes
64	Archana Yadav	Student	Sunbeam women's college		Rampur, Babatpur, Varanasi	archanaas1432@gmail.com	9120309133	yes
65	ARINDAM RAJKHOWA DEKA	Student	Tezpur University	BAM20016	Patkai Mens Hostel, Tezpur University, Tezpur, Assam	arindamrajkhowa@gmail.com	7002551643	yes
66	Arindam Sarmah	Student	Tezpur University		LAKHIMINAGAR, HATIGAON-BHETAPARA ROAD, GUWAHATI	bam21008@tezu.ac.in	7002508917	yes
67	ARUN K	Jrf	Tezpur university	P491	Tezpur university Department of energy	arunkantholi1@gmail.com	9.1907E+11	yes
68	Arunachalam	Higher education administrator and freelancer	Gandhigram Rural institute Deemed to be University		Arunachalam B 4/3/13 Thirunagar main Street Gandhigram post Dindigul district Tamilnadu.	gladarun@gmail.com	9443928899	yes
69	Arunima Kalita	Research Scholar	Tezpur University	BAP20109	Tezpur University	bap20109@tezu.ac.in	7896118071	yes
70	Asha Devi. J	Research Scholar	Institute of Management in Kerala(IMK), University of Kerala		Institute of Management in Kerala (IMK), University of Kerala, Kariavattom, Thiruvananthapuram Kerala	ashadevij@gmail.com	9497679136	yes

71	Ashifuddin Ahmed Saikia	Research scholar	Tezpur University	BAP17001	Department of Business Administration, Tezpur University, Napaam, Sonitpur District	ashifsaikia@gmail.com	7086206811	yes
72	Ashim Majumder	Student	Indira Gandhi National Open University	2107766269	No. 1 Fulkumari, Near Nabashakti Sangha, Udaipur, Gomati, Tripura, Pin-799120	ashimmajumder2021@outlook.com	7005268387	yes
73	Aslesha Mausum Bora	Student	TEZPUR UNIVERSITY	BAM20052	Bye lane 6 Lonkeswar Gohain Nagar, Hijuguri	bam20052@tezu.ac.in	8721942488	yes
74	Asst. Prof. Shreeraj Suresh Bhor	Teaching	Sarhad College of Arts Commerce and Science, Katraj, Pune-		Pune	shreeraj7bhor@gmail.com	9923107832	yes
75	Avula nirmala	Student	Sri padmavathi mahila viswa vidyalayam is awomens university	2020com96004	House no: 3- 11, Bodinepalli(v), Nallacheruvu(m), Ananthapur(D), An dra pradesh	chinnirmala783@gmail.com	9391828462	yes
76	Ayesha Kamal Naqvi	Private Service	University of Mumbai		D-701/ Marigold 4C&D, Beverly Park, Mira Bhayander Road, Mira Road (E), Thane - 401107	ayeshn98@gmail.com	7304674049	yes
77	AYNUL HOQUE CHOUHDURY	Assistant Professor	F A AHMED COLLEGE GAROIMARI		F,A Ahmed college , GAROIMARI	aynulhoquechoudhury71@gmail.com	7002060687	yes
78	Ayushi Gupta	Student	National P.G. College, University of Lucknow		Indira Nagar, Lucknow , Uttar Pradesh	ayushig987@gmail.com	9140091571	yes
79	Ayyangari nagamani	Student	SPMVV	2020com96005	1-106/A, peruru, tirupati, chittoor district	nicenagamani00@gmail.com	6303620575	yes
80	B VENKATA RAMAN	Managing Director	Konaseema Biosol Pvt Ltd		8-23, Near Ramalayam, Bokkavar Street Bhogalathota, S/O Bokka Suranna ANATHAVARAM (PO) MUMMIDIVARAM Mandalam East Godavari District	drbvraman@gmail.com	9849719960	yes
81	Babli Das	Student	Tezpur University	Bam20036	Tezpur University.	babliwithani@gmail.com	9.17E+11	yes

82	BAGARI BHARATHI	Student	Sri Padmavathi Mahila university Tirupati		Adoni (v&m) kurnool (dist) 518301	bbharathi1467@gmail.com	7816061624	yes
83	Baishali Das	Student	Tezpur university	COM20014	Sripuria Congress colony Tinali. Tinsukia.	baishalidas1999@gmail.com	7896893054	yes
84	Baishali Debnath	Research Scholar	Tezpur University	BAP21104	Mission Para, Near Shibu Kali Mandir (Digboi) P.O. Digboi, P.S. Digboi, District - Tinsukia, Assam - 786171	baishalid061@gmail.com	9101128485	yes
85	Baishali Dey	Student	Tezpur University	BAM20006	Tezpur	bam20006@tezu.ac.in	863-819- 2986	yes
86	Banashri Bora	Student	Tezpur University	COI21024	Khanapara	banashribora1@gmail.com	7896751840	yes
87	Bandana Nath	Student	Tezpur University		Pub Sarania, Bylane 2, Chandmari Colony, Guwahati, Assam - 781003	nath.p.bandana@gmail.com	8826389267	yes
88	Bapan Roy	Student	Tezpur University	BAM20049	Saraighat C.V Raman Men's Hostel, Tezpur University Napaam, District- Sonitpur Assam- 784028	bapanroy418@gmail.com	8486636408	yes
89	Barnasha Das	Student	Tezpur University	BAM21002	H.no 6, Haricharan Das Path, Lokhra, Sawkuchi Guwahati Assam - 781040	barnashad@gmail.com	7063177762	yes
90	Barsha Borah	Research Scholar	Tezpur University	BAP18103	Ketekibari, Tezpur, Assam	barshaborah511@gmail.com	9401630073	yes
91	Barun modi	Chartered accountant	Icai	65304	Beltola guwahati Assam 781029	barunmodi@gmail.com	7002508618	yes
92	Bastab Tapan Bordoloi	Student	Tezpur University	COI20037	Bye Lane 1A, Kushal Nagar, Jail Road, Jorhat, Assam, Pin- 785001	bastabtapan4@gmail.com	8368479452	yes
93	Batthula pavani	M.com2nd year	SRI padmavathi mahila viswa vidyalayam university	2020com96010	2-69 pathakandukuru (v) allagadda (m) kurnool (dist) pincode:518543	batthulapavani1999@gmail.com	9059811349	yes

94	Bhabajyoti Saikia	Assistant Professor	Assam down town University		Classic Residency, Kalpataru path near gnrc dispur-06	saikia.bhabajyoti@gmail.com	7002550226	yes
95	Bhanupriya bora	Student	Assam Women's University	2021/MBA/16	4 no. Da Gaon, Bokakhat Dist : Golaghat, Assam Pin : 785612	borabhanupriya64@gmail.com	9365894132	yes
96	Bidisha Acharya	Student	Tezpur University	BAT21013	Vill- karibil Nepali PO- Kawari Pather, District - Biswanath Charali, Assam	Bat21013@tezu.ac.in	6000915949	yes
97	Bidisha Das	Student	Tezpur University	BAM20034	Near Namghar, Cotton Road, Tezpur, Assam-784001	bidishadas918@gmail.com	9101309742	yes
98	Bijaya Rabha	Student	Tezpur University		Tezpur University	bijayarabha160@gmail.com	8474042593	yes
99	Bijita Saikia	Faculty	Centre for management studies. Dibrugarh University		Centre for management studies Dibrugarh University Assam 786004	bijitasaikia@gmail.com	8254839117	yes
100	BIKASH AGARWAL	Chartered Accountant	The Institute of Chartered Accountant of India	311291	Agarwal Sharma & Associates Chartered Accountants 4D, 4th Floor, Mangal Ram Tower Opp- Police Reserve, A.T. Road Guwahati, Kamrup (M), Assam-781001	cabikashagarwal.ghy@gmail.com	9707602347	yes
101	Bikash Baruah	Assistant Professor	Sarbodaya College		Sarbodaya College, Malowpat her, Jorhat, Assam	baruahbikash18@gmail.com	8011824814	yes
102	Bikash Borthakur	Student	Tezpur University	BAM21038	Dhekiajuli Tea Estate, Dhekiajuli, Sonitpur, ASSAM, 784110	bam21038@tezu.ac.in	9957286533	yes
103	Bikash kumar Bora	Assistant Professor	Barama College		Department Of Political Science, Barama College, BTR, ASSAM, pin-781346	biku.bora11@gmail.com	8474817656	yes

104	Biki Verma	Student	Tezpur University	MBM21019	North Lakhimpur, Assam	mbm21019@tezu.ac.in	8876296009	yes
105	Binita Brahma	Student	Tezpur University	BAM20041	BGR Township Dhaligaon	binitabrahma97@gmail.com	7086140772	yes
106	Bipanjoy Nath	Student	Tezpur University		Biswanath Chariali, Biswanath Assam	bipanjoynath10@gmail.com	8638314545	yes
107	Boggula.Sobha	Student	SPMVV	2020COM96012	Pasupula (V), Kurnool (m&d)	boggulashoba20@gmail.com	9390328084	yes
108	Bollipogu Kumari	Student	Sri Padmavathi Mahila Visva Vidyalayam	2020COM96013	H.No.1-5-12/1,Near Fish Market, Sunnipenta, Srisailem Project, Kurnool DIST	bollipogukumari@gmail.com	9704664312	yes
109	Bonjeet Khamon	Student	Tezpur University	BAT20017	House No. 56, Tetelia- AEC Road, Jalukbari, Guwahati-11	bonjeet12@gmail.com	7002489295	yes
110	Boya Dhanalakshmi	Student	Sri Padmavathi mahila visvavidyalayam	2020COM96015	D/no.11/363 Jhamkhanwadi street Adoni kurnool district.	boyadhanalakshmi49@gmail.com	8639783846	yes
111	BRINDA SREE T	STUDENT	PERIYAR UNIVERSITY, SALEM		EARIKADU, AYODHIYATTIN AM	brindasree3@gmail.com	9080740184	yes
112	Brindabon Borah	Employee	Tezpur University		Tezpur University Finance Office	brind@tezu.arent.in	9707734186	yes
113	CA Bineet Kumar jain	Chartered Accountant	Hari Singh and Associates		Guwahati	cabineet@gmail.com	9435112312	yes
114	CA JAY PRAKASH GUPTA	Chartered Accountant	Hari Singh and Associates		Guwahati	cajayprakash@gmail.com	9435559687	yes
115	CA Rahul Gupta	Chartered Accountant	The Institute of Chartered Accountants of India	527232	72-C/29, Malviya Nagar, Gali No. 2, Mehilana Road, Sonipat - 131001, Haryana	rgupta.rng@gmail.com	8527180143	yes
116	CA Rajesh Jain	Chartered Accountant	Hari Singh and Associates	60695	Guwahati	rjcainrajesh@gmail.com	9435044786	yes
117	CA RATAN KUMAR AGARWALA	CHARTERED ACCOUNTANT IN PRACTICE	RATAN & ASSOCIATES	55488	1ST FLOOR, H NO 195 NEAR BIHUTALI, RAJGARH ROAD GUWAHATI ASSAM PIN 781007	suratanin@yahoo.co.in	9435010021	yes
118	CH VENKATA PRASANNA	Student	SPMVV	2020COM96019	Penuganchiprolu (V),(M), Krishna district, pin code: 521190	vprassu411@gmail.com	7702809493	yes

119	Chagalamarri renuka	Student	Sri padmavati mahila Visvavidyalayam	2020com96018	Huose number: 3-85 Avulapalle (vellege) Nelampadu (post) chagalamarri (Mondal)	renukachagalamarri9@gmail.com	7093802408	yes
120	Chaineer Hazarika	Student	Tezpur University	BAT20007	Tezpur	bat20007@tezu.ac.in	8812062078	yes
121	CHANDAN KUMAR RAI	STUDENT	TEZPUR UNIVERSITY	BAM21009	C/O TRIBHUWAN RAI, BIRKUCHI NARENGI GUWAHATI, ASSAM 781026	bam21009@tezu.ac.in	7002418503	yes
122	Chayanika Gogoi	Student	Tezpur University	BAM20033	Junaki Path, Borbil No.3, Digboi	chayanikagogoi59@gmail.com	8723886010	yes
123	Chehmin Akhtara	BA.LLB 5th sem student	NEF law college	28	House no 45 NEF law college ,christian basti, gmch road	chehmin1778@gmail.com	8822912561	yes
124	Chetona Boruah	Student	Tezpur University	BAM20021	Malow Ali Santipur, Bylane No. 1, Jorhat, Assam - 785001	chetonaboruah@gmail.com	7896364756	yes
125	CHIJA BORO	STUDENT	TEZPUR UNIVERSITY	BAM20040	Garchuk, Guwahati - 781035, Assam, India	chijaboro221@gmail.com	8638591587	yes
126	CS AMITAVA BANERJEE	COMPANY SECRETARY	INSTITUTE OF COMPANY SECRETARIES OF INDIA	A 21175	4A/ 3 , 3RD FLOOR, NEW DELHI 110060	amitbanerjee1979@gmail.com	9.2E+11	yes
127	CS ATISH ROY	COMPANY SECRETARY	NEMCARE HOSPITALS PVT LTD, GUWAHATI	A61795	NEMCARE HOSPITALS PVT LTD, GMC ROAD, BHANGAGARH, GUWAHATI- 781005, ASSAM	csatishroy@gmail.com	7399476345	yes
128	Darshana Koushik	Student	Tezpur University	BAT21003	Vill- Bhutaigaon, Dis- Nagaon, Pin- 782003, PO- Itachali, PS- Sadar, State- Assam	bat21003@tezu.ac.in	7896481176	yes
129	Debaleena Borah	Student	Tezpur University	BAM20055	Itakhuli Garmur, JEC Road, Jorhat, Assam	debaleenaborah@gmail.com	8638143866	yes
130	Debarshi Bayan	Student (MBA)	Tezpur University		2,HENGRABARI ROAD,GANESHGU RI	debarshibayan8998@gmail.com	8135833864	yes

131	Debashree Sarmah	Student	Tezpur University	BAM21017	By lane 3, Sonali Jayanti Nagar Tarajan	debashreesarmah1998@gmail.com	8486313612	yes
132	Debasmita Deka	Research scholar	Tezpur university		napaam,tezpur university	debasmitadeka9@gmail.com	9365439332	yes
133	Debraj Bhowmik	Student	The Institute of Company Secretaries of India		Kolkata	bhkdeb@gmail.com	9007338490	yes
134	Deep Das	Student	Tezpur University	COI21023	Rio colony, sewak, near.no.3 gate,Dimapur, Nagaland Rio colony, sewak, dimapur nagaland, near kendriya vidyalaya school	deepempier345@gmail.com	8259009671	yes
135	Deep Kumar Mendiratta	Chartered Accountant	The Institute of Chartered Accountants of India		Faridabad	Deep.Mendiratta@outlook.com	9990030666	no
136	Deepika vashisth	Student	Banasthali vidhyapith		Safdarjung enclave, new delhi	dvashisth85@gmail.com	9910034059	yes
137	Deepti Bansal	Student	Banasthali Vidhyapith, Jaipur		Shri krishna Mandir road, joura Morena M.P. Rassi bazar, joura Morena Madhya Pradesh	deeptibansal321@gmail.com	9981792380	yes
138	devi baruah	Teacher	Rajiv Gandhi University		Deptt Of Commerce Rgu	devi.baruah@rgu.ac.in	9957365262	yes
139	DHANAPAL C	Teaching	Kristu Jayanti College (Autonomous)		Kothanur post, K Narayanapura, Bengalore, Karnataka	dhanapal@kristujayanti.com	9025011202	yes
140	Dhiraj Kumar Jain	Chartered Accountant	ICAI	63460	MEENA BHAWAN 3RD FLOOR KANCHAN PATH OPP BORA SERVICE	DHIRAJ@ICAI.ORG	0943 501 3867	yes
141	Dhritiraj Borah	Engineer	Tezpur University	BAE21007	Mumbai	borah.dhritiraj@gmail.com	7020841237	yes
142	Dhritimita Lahkar	Student	Tezpur University	BAM21041	Viii- Thanpatkuchi PO- K P Barkhala dist-Nalbari, Assam PIN- 781350	dhritimitalahkar25@gmail.com	6001123976	yes
143	Dhruvajyoti Konwar	Student	Tezpur university		Vill/po: Maloibari, district: Kamrup metro, Assam, pin 782403	dhruvakonwar99@gmail.com	8486512940	yes

144	Dibutpal Borah	Student	Tezpur University	BAM21030	Qtr No B 4/3, HPCL colony	dibut.borah.com@gmail.com	9101396488	yes
145	Dikshita Mali	Student	Tezpur University	BAM21052	102-C Sadanand Apartment near Kabaristan, Lakhimipath, Beltola Tiniali, Guwahati 28	dikncmali96@gmail.com	7086084507	yes
146	Dipam Baruah	Teacher	Inspire Academy Senior Secondary School		Bebejia Tiniali, Tezpur District: Sonitpur State: Assam	dipambaruah2017@gmail.com	9.1872E+11	yes
147	Dipan Banerjee	Service	Ado Additives Mfg Pvt Ltd		BD 64 Salt Lake City Sector 1 Kolkata 700064 West Bengal	dipan1966@gmail.com	8584022210	yes
148	Dipankar Malakar	Teacher	K K Handiqui State Open University		Guwahati	dpmalakar1984@gmail.com	9707417031	yes
149	Dipankar Nath	Student	Tezpur University	bam21033	Tezpur University campus Qtr No:- D23	bam21033@tezu.ac.in	8135800308	yes
150	Dipesh Upadhyay	Student	Tezpur University	BAM20018	Sachin Enclave, Solapara Road Paltan Bazar, Guwahati- 781008	dipeshupadhyay869@gmail.com	7002389636	yes
151	Dipsikha Bordoloi	Student	Assam down town university		Vill:raidongia Nagaon assam	dipsikhabordoloi8@gmail.com	7670064027	yes
152	DIVYANSH KANOI	Student	ICAI	ERO0230832	C/o P. L. KANOI & ASSOCIATES GURU KRIPA, 15 Green Path, Bora Service, G.S. Road, Ulubari, Guwahati, Assam - 781007.	divyanshkanoi@hotmail.com	7002118950	yes
153	DR AJAY MITRA	ASSISTANT PROFESSOR (SR)	DISPUR COLLEGE		DISPUR COLLEGE GANESHGURI GUWAHATI 781006 KAMRUP (M) ASSAM	ajoy444@gmail.com	7002118966	yes
154	Dr Akila Shemim	Assistant Professor	Mankachar College		GAUHATI UNIVERSITY	akilashemim6953@gmail.com	8135045732	yes
155	Dr D VENKATAPATHI RAJU	PROFESSOR	SRKR ENGINEERING COLLEGE		H No=26-10-5/5, Kopallevari Thota, Balusumudi,BHIM AVARAM-534 202	drdvpr@gmail.com	9492835174	yes

156	Dr Pranjali Kumar Phukan	Consultant	Timbre Advisors OPC Private Limited	QTR NO C- 5/3, BCPL TOWNSHIP Barbaruah, Near SBI ATM	pranjali_xlri@yahoo.com	7896033897	yes	
157	Dr Premalatha.P	Teaching	National Institute of Technology, Andhra Pradesh	Nil	C/o NIT AP,Ganeshnagar,kondaprolu,532101,West Godavari Andhra Pradesh	drpremalatha3102017@gmail.com	6303149076	yes
158	Dr Rupali Bhagwat	Ass.Prof	Sarhad College		Sairaj App,Anandnagar Wadgaon BK ,Pune-41	rupalibhagwat2017@gmail.com	9422236228	yes
159	Dr Susmita Paul	Assistant Professor	Karimganj College		Station Road C/O Subhash Chandra Paul Station Road karimganj	spaul.phys1203@gmail.com	8638014873	yes
160	Dr. Anand B Dadas	Director	Neville Wadia Institute of Management Studies and Research,		19, Prin. V. K. Joag Path, Pune - 411001	drdadas.10@gmail.com	9423023636	yes
161	Dr. Debasish Biswas	Teaching	Vidyasagar University		Dr. Debasish Biswas Assistant Professor Stage-III Department of Business Administration Vidyasagar University, Midnapore, West Bengal, Pin: 721102.	debasish762012@gmail.com	8170067706	yes
162	Dr. Deep Jyoti Gurung	Assistant Professor	CHRIST Deemed to be University		Department of Commerce CHRIST Deemed To Be University Central Campus Bengaluru	mrdjgurung@gmail.com	7002466569	yes
163	Dr. J. Pavithra	Assistant Professor	BIHER		No 4 Avvai 1st street	pavithralect@yahoo.com	7358632003	yes
164	Dr. Manoj Kumar Hazarika	Assistant Professor	Darrang College, Tezpur		Kolibari, B.S. Road Tezpur-784001 Assam	mkh784001@gmail.com	9613418906	yes
165	DR. MRINAL KANTI HALDAR	SERVICE	ALIGARH MUSLIM UNIVERSITY CENTRE, MURSHIDABAD, WEST BENGAL		45/6 MOTHER TERESA SARANI, NIRIBILI APARTMENT, SOUTH BABU PARA, SILIGURI TOWN	mrinalhaldar4444@gmail.com	9434461653	yes

166	Dr. Nilanjana Deb	Teacher	GIMT, Guwahati	Dr. Nilanjana Deb, Associate Professor, Department of Business Administration, Girijananda Chowdhury Institute of Management and Technology, Hatkhowapara, Azara, Guwahati- 17	dr.nilanjanadeb@gmail.com	9864020116	yes
167	DR. PRADIP KUMAR ROY	GOVT. SERVICE	CHANDARBARI G.K.ROY HIGH SCHOOL	VIL- DOCTOR PARA, PO- PRASANNA NAGAR D T.- JALPAIGURI, PIN- 735133, WEST BENGA	pkumarroy04@gmail.com	9434494073	yes
168	Dr. Rajat Deb	Teaching (Assistant Professor)	Tripura University	Suryamaninagar Tripura-799022	debrajat3@gmail.com	9774426965	yes
169	DR. RUNJUN SAIKIA	Assistant Professor	Panigaon OPD College	Lakhimpur, Assam	runjunsaiikia3@gmail.com	9435468241	yes
170	Dr. Samannoy Baruah	Assistant Professor	Assam down town University	Assam down town University Department of Management Sankar Madhab Path, Gandhi Nagar Panikhaiti, Guwahati, Assam Pin - 781006	sam_baruah@yahoo.co.in	9435049501	yes
171	Dr.Dileepa	Asst professor	University of kerala	Imk University of kerala	dileepashari@gmail.com	9446824546	yes
172	Dr.G.Mallika	Assistant professor of commerce	Arulmigu Kalasalingam College - of arts and science	Anand nagar Krishnankovil - 626126 Virudhunagar District Tamilnadu	drgmallika@gmail.com	8903713794	yes
173	Dr.Jutimala Bora	Assistant Professor	Dibrugarh University	Department of commerce, Dibrugarh University, Dibrugarh	jutimalabora@gmail.com	9365829927	yes
174	Dr.Jyoti prasad kalita	Assistant professor	Assam Downtown University Guwahati	Rehabari guwahati	jyotiprasadk@gmail.com	7002568546	yes

175	Dr.M. Santhini	Assistant professor in Commerce	A. V. C. College (Autonomous)		2/123,Rajaji Street, Srinivasapuram, Mayiladuthurai, TAMILNADU, India	shan12102013@gmail.com	9843390293	yes
176	Dr.P.Govindan	Assistant Professor in Commerce	K.S.Rangasamy College of Arts and Science (Autonomous), Tiruchengode 637 215, Namakkal, Tamil Nadu, India, Email: pgovind.cwa@gmail.com		Dr.P.Govindan., M.Com., M Phil., Ph.D., ICWAI(Inter),NET Assistant Professor in Commerce, Department of commerce K.S.Rangasamy College of Arts and Science (Autonomous), Tiruchengode 637 215, Namakkal, Tamil Nadu, India, Email: pgovind.cwa@gmail.com	pgovind.cwa@gmail.com	9940794595	yes
177	DRIDISHA DAS SONOWAL	Student	Assam Women's University		Tinsukia	dridishasonowal131@gmail.com	9365249827	yes
178	Dwipam Sarma	Student	Tezpur University	BAM21013	Guwahati	bam21013@tezu.ac.in	8638126653	yes
179	Ema bharti	BBA 2nd year (student)	Banasthali vidhyapith		Banasthali Vidyapith, Jaipur, Rajasthan.	emabharti30092002@gmail.com	9142185399	yes
180	Erasala Satya Jagadeeshwar	Advocate	Independent Law Practitioner	Roll No. AP/2849/1994	4-4-190, Nawabpet, Tadikala Bazaar Centre, NELLORE - 524 002 AP	kriyaban.j@gmail.com	6303808822	no
181	Esha Tripathi	student	kristu jayanti college, Bangalore	20CO1A2089	flt no.-401,MR Fantasy ,B Narayanapura, Bangalore	esha786tuci@gmail.com	7979954751	yes
182	Falegaonkar Vishvanath Bhauroo	PhD Research Scholar	Indian Institute of Technology Bombay	194380004	Hostel 18, Room 6012, Indian Institute of Technology Bombay, Powai	vishvanathf@gmail.com	7506110914	yes
183	FOYAZ AHMED	Student	Rabindranath Tagore University		Hojai, Gopal Nagar, Assam	foyaz.ahmed.3910@gmail.com	9127246163	yes
184	Gargisha Saikia	Student	Tezpur university	BAM20019	Beltola tripura road 2 no udayan path house jo 11 Guwahati Assam 781028	bam20019@tezu.ac.in	9101722557	yes

185	GARIMA SINGH	Pursuing Chartered Accountancy	The Institute of chartered Accountants of India	CRO0626351	D/O MR S B S GAUR LIG 12 A GUJANI	sgarimagaur80@gmail.com	8317052857	yes
186	Gautam Barthakur	Academician	Dibrugarh University		Chiring Chapori, RKB Path, Opposite bylane to Bhattacharyya Press, Dibrugarh 786001, Assam (India)	g.barthakur@gmail.com	9.1944E+11	yes
187	Gautam Talukdar	Teaching	Jorhat Institute of Science and Technology		Gautam Talukdar Assistant Professor Department of Power Electronics and Instrumentation Engineering Jorhat Institute of Science and Technology Jorhat-785010, Assam	gautam.talukdar123@gmail.com	9.16E+11	yes
188	Gitishna Prasad	Research Scholar	Tezpur University	BAP20112	Khanapara, Guwahati	gitishna06@gmail.com	8800404389	yes
189	Gollapalli Kalpana	Student	Sri padmavati mahila vishvavidyalayam women's University, Tirupati	2020COM96024	Vankarakunta (V), Nallamada (M), Anantapur (D)	kalpanag872@gmail.com	6305835460	yes
190	Gopisetty Anusha	Student	Sri Padmavati Mahila Visvavidyalayam is a women's university ,		House no:10-98, chimakurthy (v) and (m), prakasham district. Andhrapradesh.	anushagopisetty55@gmail.com	8712322033	yes
191	Gudipudi Venkayamma	Student	SPMVV	2020COM96026	Pinnelli (v), Machavaram (M),Guntur (D), pincode: 522435	gudipudivenkayamma@gmail.com	8008056571	yes
192	Gundrajukuppam Namratha	Student	Sri padmavathi mahila viswavidyaalayam	2020COM96028	2-80, Thungamitta (v),S.R puram(m),chittoor(D),Ap-pin:517582	namrathagundrajukuppam@gmail.com	9059819982	yes
193	Hamidullah Nazari	Researcher	University of Kerala		Kk road kvra 45	nazari4009@gmail.com	8593861124	yes
194	Harmeet Singh	Assistant Professor	Golaghat Commerce College		Jyotinagar, Golaghat	h4rmee7@gmail.com	8720954617	yes

195	HASANUL ISLAM AHMED	Edupreneur/Teacher	Catholic Missionary Educational Institution (St Anthony's School)	BAE21009	C/O: SPECTRUM STUDY CIRCLE T.P. ROAD, GOSSAIGAON DIST KOKRAJHAR BTR ASSAM 783360	bae21009@tezu.ac.in	8761906426	yes
196	Hegade Prerana Vilas	Teaching	Prof Ramkrishna More Arts commerce and science college		Akurdi, Pune	preranahegade1987@gmail.com	8421254369	yes
197	Himangshu Das	Student	Tezpur University		Tezpur	hdas15799@gmail.com	9365173494	yes
198	Himangshu Sekhar Saikia Phukan	Student	Tezpur University	Bam20007	Milan NagarJorhat	himangshusaikia026@gmail.com	8473914146	yes
199	HIMASHREE BHARALI	CA Finalist	The Institute of Chartered Accountants of India	ERO0241486	SOUTH CITY APARTMENT FLAT NO. EC204, BLOCK "C", 2ND FLOOR BHETAPARA, GUWAHATI-781028 ASSAM	himashree606@gmail.com	8876428400	yes
200	Hirakjyoti Roy	Student	Tezpur University	BAM20031	KMH, Tezpur University, Tezpur, Assam	hirakjyotiroy111@gmail.com	8638393518	yes
201	Hitesh Wadhera	Service	ICSI	F10907	House no. 36 B block B Rama park new delhi	hitesh.wadhera@gmail.com	9871017673	no
202	Hrishikesh Das	Student	Tezpur University		Natun magar, Narengi, guwahati -26	hrdas00@gmail.com	9435557323	yes
203	Irla.Ramya	Student	Sri Padmavathi Mahila Visvavidyalayam	2020COM96029	4-37, Kuntrapakam(v), (p), Tirupati rural (M), Chittoor (D), Andhrapradesh	ramya.irla0@gmail.com	7569894508	yes
204	Isha Gupta	Student	Banasthali Vidhyapith		Ashram Road Raxaul	ishaguptarxl@gmail.com	9097759700	yes
205	Isha Shandilya	BBA	Banasthali Vidyapith	2012529	Bihat, Tola- Jagir, Ward no-25, Begusarai, Bihar	wbbba20754_isha@banasthali.in	9693845647	yes
206	Ishita Khurana	Student	Banasthali Vidyapith		Mig, A-62 ram ganga vihar-1 , near shiv shakti mandir	wbbba20906_ishita@banasthali.in	8630453874	yes

207	Jagruti kumari	Student	Sri padmavati mahila vishvavidhyalay	2020COM96030	6-14-2(0) Ambedkar colony, opp. to MCR colony, Tirupati- 517501, Andhra pradesh.	jagrutikumari9849@gmail.com	7093064478	yes
208	Jayshri Madansingh Rajpurohit	Graduat	VMI		6/126, bohara market, ichalkaranji	jiyarajpurohit2000@gmail.com	7020418605	yes
209	Jeevan Gulchand Kasabe	Asst Professor	Indira College of Commerce and Science Pune		H.N.373 Tandulwadi Baramati	kasabejeevan24@gmail.com	7972600847	yes
210	Jinty Dutta	Research Scholar	Tezpur University	BAP21106	Kopiii Women's Hostel Tezpur University	jintydutta99@gmail.com	9101281554	yes
211	jitendra lamsal	Student	Tezpur University	BAM20027	samar dalani nagsankar	jituxarma456@gmail.com	8638243767	yes
212	Jitul Das	Student	Tezpur University	BAM20038	Gandhinagar, Satgoan, Narengi, Guwahati, Assam	BAM20038@tezu.ac.in	8876345639	yes
213	joginder singh	research scholar	tezpur university	CTP19103	131 Old Pratap Chowk Delhi Cantt-10	2843mann@gmail.com	9654226405	yes
214	Jutika Patir	College teacher	North Lakhimpur College		Khelmati North Lkakhimpur	zyoteeka9@gmail.com	7002726354	yes
215	JYOTSNALI CHETIA	Research Scholar	Tezpur University	BAP20106	Tezpur University	jchetia52@gmail.com	910347144	yes
216	KAKALI NATH	Student	Assam women's University	2020/MBA/20	Vill- bachachuba,p.o- dhekipara,ps- sipajhar,pin- 784145	kakalinath18@gmail.com	9.191E+11	yes
217	Kamal Mour	Chartered Accountant	ICAI	67544	RKP Associates, Parmeshwari, 508, 5th Floor, Chatribari Road, Guwahati 781001, Assam	kamalmour@gmail.com	9435559587	yes
218	Kangkan Borah	Student	Tezpur University		Station road golaghat	kangkonborah7@gmail.com	8826436780	yes
219	Kangkana Bhagawati	Academician	University of Science and Technology Meghalaya		22 Bye lane1 Kailash Nagar, Lakhimi Tent House Road Beltola 781028	kangkana1980@gmail.com	9864053366	yes
220	Kanishka Agarwal	CA	ICAI	311442	77, Ananda apartment, KK Bhatta road, chenikuthi	agarwal.kanishka34@gmail.com	7399579344	yes

221	Kashish Chaturvedi	Student	Banasthali Vidhiya peeth	2112524	367-368 Ganesh Nagar colony	kashishchaturvedi46@gmail.com	9571094766	yes
222	Kaushik Barman	Student	Tezpur University		Guwahati	kaushikbarmy@yahoo.com	8723852648	yes
223	Kaushik Brahma	Student	Tezpur University	BAM20042	Thekasu part-2, near Guwahati ASTC bus stand, P/O Dudhnoi, dist: Goalpara, pin: 783124, Assam	kshkbrahma@gmail.com	6000407525	yes
224	Khamin Gogoi	Student	SPM IAS Academy		Guwahati	khaminphukangogoi@gmail.com	6901329726	yes
225	Khushbu Sahu	Student	Assam women's university		Jorhat, Assam	khushbusahu708@gmail.com	8638452991	yes
226	Kiran chetry	Student	Assam woman University	MBA/2021/15	Bokakhat jyotinagar ward no 2	kc9719292@gmail.com	9864849761	yes
227	Kirandeep Bedi	Teaching	Amity		Noida	bedikirandeep1368@gmail.com	9910054803	yes
228	KISLAY KISHOR MIRGANK	Ph.D scholar	Rajiv Gandhi university		kislay kishor mirgank . at- rabio. po- bargawon ps- sirdala dist nawada bihar pin- 805122	kislay.mirgank@rgu.ac.in	6201061609	yes
229	Komal Kumari	Student	Banasthali vidhyapith Jaipur		Bihar India Bihar India Munger	ks1748651@gmail.com	8709056409	yes
230	Korobi kaman	Student	Assam Women's University	2020/MBA/14	Bokakhat	korobikaman@gmail.com	9101152442	yes
231	Krishita Boruah	Student	Tezpur University	BAM21050	House No 12 Pragati Path, Usha Nagar, Borbari, Guwahati	krishitaboruah25@gmail.com	6001883517	yes
232	Krishna Morgan Raju Nandyala	Teaching	SRKR Engineering College		Bhimavaram, West Godavari District, Andhra Pradesh	nkmrbavit@gmail.com	9347330873	yes
233	Krishti Borah	Student	Tezpur University	BAM20023	Gharpara Chuburi, Tezpur. House No.-341	krishtiborah6@gmail.com	8486825729	yes

234	Kritika Agarwal	Assistant Professor	Mariani College		Town-Sarupathar Town, Near Assam Gramin Vikash Bank, P. O - kritikaagarwal429@gmail.com Sarupathar Pin - 785601 Dist- Golaghat(Assam)	8876457527	yes	
235	Kshitija Uday Pardeshi	Graduate	Shivaji University, Kolhapur, Maharashtra		12/290, Near Telephone office, Shivaji Nagar, Ichalkaranji, Kolhapur, Maharashtra.	pardeshikshitija430@gmail.com	8432421333	yes
236	Kumarika Sahu	Student	Assam Women's University	2020/MBA/04	Titabar Chariali, Jorhat	kumarikasahu1@gmail.com	6001385545	yes
237	Kumkum Daimari	Student	Tezpur University	BAM21055	Vill. Deurigaon, P.O. Ketekbari, Dist. Sonitpur, Tezpur, Assam, PIN 784154	kumkumdaimary@gmail.com	9706731891	yes
238	Kunal Jain	CA Student	604, Amit Boys Pg Sipani Guest House, 6th Floor	ERO0253629	New Market Area, Golden Heights Building, Chatribari Rd, Chatribari	kunalloginid13@gmail.com	8812010248	yes
239	Lashmi chatry	Student	Assam women's university	2021/MBA/21	Kolakhowa Nepali gaon	chatrylashmi@gmail.com	8011038809	yes
240	Leena Dam	Teaching	SBUP		Pune	leenadam@gmail.com	8638863328	yes
241	LEKHA DATTATRAYA MAHINDRE	COMPANY SECRETARY	ADM JOINFLEX INDIA PRIVATE LIMITED		PLOT NO. B-28, CHAKAN, PUNE- 410501	lekha.mahindre@admgroupindia.com	8390904991	yes
242	Lohit Poddar	Chartered accountant	ICAI	309490	Chatribari road	lohitpoddar70@gmail.com	7002571330	yes
243	Luk Bahadur Chetry	Assistant Professor	Jagannath Barooah College (Autonomous), Jorhat		Dept. of Zoology, J.B. College, Jorhat-785001, Assam, India	lukbahadurchetry@gmail.com	8415821615	yes
244	Madan Mohan Borah	Student	Center for Management Studies, Dibrugarh University		Bijoynagar, North Lakhimpur, Assam	2021mf37@dibru.ac.in	8638175604	yes
245	MADHURJYA HAZARIKA	Student	School of Engineering	ENE21023	Industrial area UPAHUPARA mangaldoi	hmadhurjya98@gmail.com	9101286434	yes

246	MAITREYEE CHAKRABARTY	Ph.D Research Scholar(Business Administration Department)	Tezpur University,Tezpur,Ass am	BAP21102	House No.13, Nizarapar, Chandmari Colony,Guwahati, Assam,Pincode- 781003	maitreyeeuwahati3@gmail.com	9678782144	yes
247	Makshi singh	Student	Banasthali vidyapith rajasthan	2012564	Hno 618 near vinayak hospital sec 27 noida	singhmakshi2001@gmail.com	7048919485	yes
248	Malabita Saikia	Student	NEF Law College		Jatia Kahilipara Meghmallar Hillview Apartment	malabitasaikia@gmail.com	9101081543	yes
249	MANABI BORKAKOTY	Student	Tezpur University	BAE 21011	shruti enclave, 2nd floor, sanjogi bylane Bishnu rabha path BELTOLA, GUWAHATI, PINCODE-781005	bae21011@tezu.ac.in	7002339744	yes
250	Manash Pratim Borah	Student	Tezpur University	BAM20050	Station Road, Heram ,Aradhal	Manash.borah1993@gmail.com	9.1849E+11	yes
251	Manash Pratim Ghosh	Student	Tezpur University	BAM20047	116, KMH, Tezpur University, Napaam, Assam	manasgogs@gmail.com	8249012088	yes
252	Manish Das	Students	Nef Law College		53 gmch hostel road dispur kachari Basti Guwahati 5	mdas07863@gmail.com	9957745131	yes
253	MANISHA KALWAR	Student	TEZPUR UNIVERSITY	BAM20032	Titabar chariali, Jorhat, Assam Guwahati, Assam	manishakalwar11@gmail.com	9954961224	yes
254	MANJU AHMED	Assistant professor	F.A. AHMED COLLEGE ,GAROIMARI		F.A.AHMED COLLEGE, GAROIMARI	muahmed7446@gmail.com	9859124272	yes
255	Manoj Bordoloi	Mechanical Engineer	Tezpur University	BAE 21012	Near Reliance College Ward No 9 PO & Dist Golaghat, Assam. PIN 785621	bae21012@tezu.ac.in	7086773284	yes
256	Mansha Gupta	Student	Banasthali Vidhyapith		Prem Mill Compound, Station Road , Ujhani(Budaun)	guptamansha344@gmail.com	8979082733	yes

257	Mansi Sharma	Student	Banasthali Vidyapith	1912571	Madhukar (Garh) Colony Kotputli, Distt. Jaipur (Raj.)	wbbba19822_mansi@banasthali.in	9116147595 (whatsapp)	yes
258	MATTE RAJANI	Student	Sri Padmavati Mahila Vishwavidyalayam	2020COM96040	Door no :1-76, Telladevarapadu village,G.Konduru Mandal, Krishna District, Andhra Pradesh -521229.	rajnimatte50@gmail.com	9392589181	yes
259	Mavallur Jhansi	Student	Sri padmavati mahila University	2020COM96041	Bodidevarapalli (v) Sr puram (m) chittoor (d) 49 kothapallimitta (p)	mavallurjhansi2000@gmail.com	9949141655	yes
260	Mayank Singh Parmar	Student	JIMS	2109	1679/6A ,goundu compound civil line w ,jhansi	Mayank Singh1304@gmail.com	7607261623	yes
261	Md. Jamir Uddin Ahmed	Assistant Professor	F.A. Ahmed College, Garoimari		Vill+ Post : Bhiton Duar P.S. Chhaygaon, Kamrup, Assam Pin- 781137	jamirahmedghy@gmail.com	8638294804	yes
262	Meer Mehtaab Hussain	Student	Tezpur University	BAE21013	Sant Nagar, East of Kailash, New Delhi	bae21013@tezu.ac.in	9910532356	yes
263	Meghna Deka	Student	Tespur university	BAT21001	Guwahati	meghnadeka99@gmail.com	9.1709E+11	yes
264	Mekapilla Lavanya	Student	Sri padmavati mahila viswavidyalayam	2020 com96042	Pennalapadu (v) Chittoor (D) Thottembedu (M)	lavanyamani68@gmail.com	8374902174	yes
265	Mitali Sharma	Student	Tezpur Law College	11060029	Gharpara Chuburi, ChandraHansh Path, Ward no-16, Tezpur, Sonitpur, Assam (784001)	mukutamitalee@gmail.com	6001543667	yes
266	Modi Vishakhaben Narendrakumar	Assistant Professor	Government Arts and Commerce College Kachhal		B/17 Garden City Apartment, Kalol- 382721.	vmodi903@gmail.com	8511715312	yes
267	Mofidul Hoque	Student	Tezpur University	BAM20056	Vill-Bogidwara, P. O-Suliakata, P. S- Panbari Dist- Chirang PIN- 781317	mfdlhoque@gmail.com	9085019105	yes

268	Mohammad Heena Begum	Student	SPMVV, TIRUPATI	2020COM96043	HNO:6-1-42, SANTHI NAGAR NEAR ILTD ROAD, PERALA(P), CHIRALA(T), PRAKASAM (D).	mheena786m@gmail.com	8328086883	yes
269	MOHAMMED JASEEM E	Student	Institute of chartered accountants of India		Edavazhikkal house Melmuri po, konompara Malappuram, 67617	mjaseeme88@gmail.com	8156972112	yes
270	Monalisa Baruah	Student	Tezpur University	BAM21035	Teok, Jorhat Pin code:785112	baruahmonalisa16@gmail.com	9954888227	yes
271	Montu Bhadra	Student	Dibrugarh University		Maniram Dewan Boys' Hostel, Dibrugarh University.	mntbhadra@gmail.com	8811994243	yes
272	Morami Dutta	Student	Tezpur university		Shankarpur village, Jec road, jorhat, assam	duttamorami05@gmail.com	8638842800	yes
273	Mourjya Kanak Deka	Student	Tezpur University	BAM20001	Tezpur University, Napaam- 784001	mourjya@gmail.com	9678875786	yes
274	Moushumi Banik	MBA	TEzpur University	BAM21027	Maligaon gate no 1, Guwahati	mbanik79@gmail.com	7002273915	yes
275	Mriganka Sekhar Parasar	Student	Tezpur University	BAM20057	H.No 2, Shiv Mandir Path, Baghorbori, Panjabari	shanshekharparasara@gmail.com	8638253699	yes
276	Mrigankav Gayan	Student	Tezpur University	BAM21010	South Haiborgaon Namghar Path Bye Lane 2 Nagaon Assam. Pin 782002	bam21010@tezu.ac.in	7002253587	yes
277	Mrinmoy Jyoti Goswami	Student	Tezpur University	BAM20017	Rudrapur Path, Chandra Choudhury Path, Bhetapara, Guwahati - 781028	goswamimrinmoy201@gmail.com	8638144145	yes
278	Mritrika Nath	Student	ICAI		House no. 14 B, Lalganesh, Lokhra Road, Guwahati, Assam, 781034	mitunath123@gmail.com	8473034035	yes
279	Ms. ANJU MAHESHWARI	Lecturer	NA			anju.maheshwari2014@gmail.com	8218780477	yes

280	MUDE.BHUVANES WARI BAI	Student	Sri padmavathi mahila vishwavidyalayam	2020COM96044	Bachipalle thanda (v), Allagadda(m), Kurnool (district),518543	bhuvana.mude@gmail.com	9676731004	yes
281	MUKESH AGARWAL	Chartered Accountant	ICAI	300456	2nd Floor, Dr B K Kakati Road, Ulubari, Guwahati	camukeshagarwal11@gmail.com	9864325454	yes
282	MUKESH KUMAR	GST PRACTITIONER	DR. RAMMANOHAR LOHIA AWADH UNIVERSITY, AYODHYA UP. 224001		L-1/307 SEC-B PRIYADARSHINI COLONY NIRALA NAGAR LUCKNOW UP. 226020	mukeshearth82@gmail.com	9555536631	yes
283	Mukesh Nepal	Ph.D. Research Scholar	Tripura University	1963640001	Tripura University, Suryamaninagar, 799022, Tripura (West)	yetiraj11@gmail.com	8638077405	yes
284	Mukti Bapna	Assistant Professor	Foresight College of Commerce		Pune	muktibapna@gmail.com	9850823935	yes
285	Muskan Begum	Student	NEF LAW COLLEGE	183	Bishnu joti path hatigaon	muskanbegum331@gmail.com	88226 95789	yes
286	Nabajit kumar saha	Student	Tezpur University		Polo field road opposite gandhi memorial school P.O. Tezpur , Sonitpur, Assam 784001	Nabajitsaha850@gmail.com	8876955539	yes
287	NASIR UDDIN AHMED	Assistant Professor	F. A. Ahmed College, Garaimari		F. A. Ahmed College, Garaimari	nuahmed1972@gmail.com	7002519749	yes
288	NAYAN KAMAL KALITA	Student	TEZPUR UNIVERSITY	BAM21056	RK MISSION ROAD, VIP CHOWK, GUWAHATI, ASSAM - 781015	nayankamal12@gmail.com	8116359478	yes
289	Nazmin sultana Ahmed	Student	Assam Women's University		Naharani, Golaghat Pin- 785618 , P.O- Naharani	ahmednazmin37@gmail.com	9127886704	yes
290	Neha	Assistant Professor	APP College		Sivasagar	nehakar220@gmail.com	9957416826	yes
291	Neha Kar	Assistant Professor	Swahid Peoli Phukan College		Sivasagar , Assam	nehakar206@gmail.com	9957416826	yes
292	Neribely Hembrom	Student	NEF law College, Guwahati	UL- 191-111- 0207	Vill-Bhairiguri, P. o- Haraputa, Pin- 783361, Dist- kokrajhar BTR (Assam)	neribilycg@gmail.com	8133925617	yes

293	Nikita Pandey	Student	Banasthali Vidyapeeth	2112560	Poonam Vihar, khushalpur, Moradabad	wbbba21094_nikitq@banasthali.in	8909453563	yes
294	Nikita Rohit Lakhyani	Senior Content Writer	University of Mumbai		Plot No. 23 Meena Niwas, Opp 70 gala, Rajni Kamal Park 1,mahim road, Palghar west 401404	lakhyani.nikita@gmail.com	9819016077	yes
295	Nikunja Rathi	Student	Tezpur University		3rd floor, Meghdoot Apartment, Moulabi Road, Ambicapatty, Silchar, Assam	rathinikunja@gmail.com	7002021791	yes
296	Nimisha jain	BBA	Banasthali vidyapith university		204, New market colony, Rawatbhata	nimishajainrbt@gmail.com	9461704343	yes
297	NIRANGKUSH DAS	Student	Tezpur University	BAM20048	Amingaon Chariali, Guwahati, Assam-781031	nirangkushdas94@gmail.com	9957996154	yes
298	Nirmali Borah	Assistant Professor	Paschim Guwahati Mahavidyalaya		Dharapur chariali Azara Ghy-17	nbora408@gmail.com	8648396692	yes
299	Nishit Deka	Student	Tezpur University	BAM21007	House no 39, LNB Path, Hatigaon, Guwahati	nishitdeka97@gmail.com	7002795371	yes
300	NITESH KUMAR GUPTA	Student	Malda College	ACNH190018	Barrack colony, jhaljhailia, malda-732102	niteshkumargupta350@gmail.com	8389023753	yes
301	Nitya kumar P	Assistant Professor	Keshav Memorial college of law		Hyderabad	nitya.kmcl@gmail.com	8977194346	yes
302	Noushin Chowdhury	Student	Rabindranath Tagore University,Hojai		Pub Dhaniram Pathar,Hojai	noushinchy15@gmail.com	7002261141	yes
303	Nur Mohammad Al Aman	Assistant Professor	Chhamaria Anchalik College		Chhamaria Anchalik College, Chhamaria, Dist Kamrup, Assam, Pin 781136	nurmohammad0111@gmail.com	9864261715	yes
304	Nurul Islam	Assistant professor	Chhamaria Anchalik College		Chhamaria Anchalik College, Chhamaria, Kamrup, Assam, Pin: 781136	nurulislam4all@gmail.com	9859792688	yes
305	OMKAR PANDEY	Student(UG)	TEZPUR UNIVERSITY	COI19006	KMH Tezpur University	omkarpandey519@gmail.com	8131810707	yes

306	Panchi Dutta	Student	Tezpur University	BAT21005	House No.-78, Karbi Path, Patharquarry	panchidutta123@gmail.com	7577082938	yes
307	PANKAJ JYOTI ROY	STUDENT	TEZPUR UNIVERSITY	BAM20051	SUNDAR PATH OPPOSITE PURABI DAIRY HOUSE NO 2, PANJABARI ROAD, GUWAHATI, ASSAM.	pankajjyotiroy29@gmail.com	8134032697	yes
308	PANKAJ KUMAR	Employment	VST		Hyderabad	pankajfitkriwala@gmail.com	9603935296	yes
309	Pankaj Kumar Sharma	MBA student	Tezpur University	BAM21016	Todi House, Main road, Tezpur, Sonitpur, Assam, 784001	bam21016@tezu.ac.in	8761869166	yes
310	parag lohia	finance manager	marutii quality products pvt ltd		511, 4RTH FLOOR, CENTRAL MALL G.S. ROAD GUWAHATI	paraglohia@gmail.com	9435706554	yes
311	PARIKHIT GHOSH	RESEARCH SCHOLAR	ASSAM RAJIV GANDHI UNIVERSITY OF COOPERATIVE MANAGEMENT		VILL- 3 NO. PANERI PO- PANERI DIST- UDALGURI (BTR) 784523 ASSAM, INDIA	pari9ghosh@gmail.com	7002853224	yes
312	Parismita Chetia	Student	Tezpur University		Bordoichila Women's Hostel, Tezpur University, Napaam, Tezpur, Assam-784028	parish.chetia@gmail.com	6002994105	yes
313	Parthajeet Kalita	Student	Nowgong College (Autonomous)		Na-dewrigaon, kampur	parthajeetkalita@gmail.com	7099552986	yes
314	Partho Protim Gogoi	Entrepreneur	Tezpur University		Gelekey Chari ali po Gelekey Dist sivasagar 785696 assam	bae21015@tezu.ac.in	8011659928	yes
315	Patrish Deori	MBA	Tezpur University	BAM21026	Nizarapar chapakhowa Sadiya PO: Chapakhowa	patrishdeori1012@gmail.com	9101495847	yes
316	Payel Dhar	RESERACH SCHOLAR	TEZPUR UNIVERSITY		PMCWH, Room 268, Tezpur university campus	payelm.tech2k16@gmail.com	7630897305	yes

317	Phulmoni Rabha	Student	Tezpur University	BAM21054	C/O Giriram Rabha Vill Gongrapara PO Gamerimura PS Boko Pin 781135	phulrabha111@gmail.com	847488806	yes
318	Pinak Chakraborty	MBA	Tezpur University	bae21016@tezu. ac.in	Lanka	bae21016@tezu.ac.in	8638767909	yes
319	PIYUSH SONI	STUDENT	INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA	WRO0567112	BHAGYODAYA SOCIETY, VADODARA	piyushsonica@gmail.com	9601718745	yes
320	Prabanchi Pathak	Research Scholar	Tezpur University	BAP20105	VILL JAPARKUCHI, PO. TERECHIA, DISTRICT - NALBARI KAMARKUCHI ROAD, PIN - 781334, ASSAM	prabanchipathak999@gmail.com	9.17E+11	yes
321	Prachi Garg	Student	Banasthali vidyapeeth	2012604	Hanuman dass naresh kumar .main bazar,mandi adampur Main bazar	wbbba20594_prachi@banasthali.in	7056326675	yes
322	Prachurjya Sarmah	Student	Tezpur University	BAM21006	Segunbari Ward No 1, Margherita, Dist - Tinsukia, Assam	prachurjyasarmah4213@gmail.com	9954497932	yes
323	Pradip Datta	Practising CA	ICAI	57891	Ananta Niwas 3rd floor P B Road. Suwagpur Rehabari Guwahati 781008	pdutta1070@gmail.com	9.1944E+11	yes
324	Pragya Singh Kushwaha	Student	Banasthali Vidhaypith University Jaipur Rajasthan		Behind Old Government Hospital Bareli Raisen MP	pragyakushwaha.2001@gmail.com	8982775519	yes
325	Pragyamita Saha	Student	Tezpur University	COM20015	Kahilipara Colony Bazar House No. 9	pragyasaha0@gmail.com	8876602337	yes
326	Pragyashree Brahma	Student	Downtown University		Gauripur, district- dhubri, ward no. - 2, charakbari road, p/o- gauripur	pragyabrahma04@gmail.com	9365451326	yes
327	Prahsmita borah	Student	Assam women's university	2021/MBA/29	Nefagate rowriah nowshalia gaon	borahparishmita495@gmail.com	9365569475	yes

328	PRAJAWAL PRADHAN	ASSISTANT PROFESSOR	DARJEELING GOVERNMENT COLLEGE		Darjeeling government college Lebong cart road, Darjeeling West Bengal 734101	prajawalpradhan@gmail.com	8637326214	yes
329	Prakrity Saikia	Student	Tezpur University	BAM21021	Nagaon, Assam	prakritysaikia17@gmail.com	8638206652	yes
330	Pranami Baruah	Student	Assam Down Town University		Pachim Boragaon Nijarapar Garoghuli PO Devkotanagar	prenabaruah37@gmail.com	7002024658	yes
331	Pranami Baruah	Mba student	Tezpur University	BAM21044	Digboi	baruah.pranami320@gmail.com	8486946003	yes
332	Prangshu Protim Saikia	Student	Tezpur University	bam21037	Pandit Hemchandra Goswami path Dhekial Chariali, golaghat, assam	bam21037@tezu.ac.in	8472986331	yes
333	Pratiksha Borpujari	Student	Assam Women's University		Tinsukia, Assam	pratikshaborpujari@gmail.com	8638897304	yes
334	Pritom Sutradhar	Senior Research Fellow	Dibrugarh University		Dr. Leela Gogoi Memorial Gabeshak Chatra Nivas, Dibrugarh University, Dibrugarh, Assam.	pritomsutradhar29@gmail.com	7002811571	yes
335	Priya Mahajan	Assistant Professor	PCM SD College For Women Jalandhar		61-A, Sat Nagar ,Near Corporation Flats Jalandhar	priyamahajansdc@gmail.com	9464234470	yes
336	PRIYA PACHOLI	ASSISTANT PROFESSOR	IES UNIVERSITY		BHOPAL	pacholipriya9307@gmail.com	7489386360	yes
337	Priyadarshani Baruah	Student	Tezpur University		Dhekiajuli, Ward no. 5, Sonitpur, Assam Assam	priyadarshanibaruah82@gmail.com	6900979932	yes
338	priyakhi dutta	Student	Assam women's University	2021/MBA/05	club road gymkhana jorhat Assam	priyakshidutta870@gmail.com	8638712896	yes
339	Priyanka Roy	Student	Tezpur University	BAM21018	Amaraboty colony Street A 24 P.o Chabua, dist. Dibrugarh Assam	bam21018@tezu.ac.in	8133082374	yes
340	Priyanshi Borah	Student	Tezpur University	BAM21049	Tezpur, near sun motors hazarapar	priyanshiborah00@gmail.com	9678309936	yes

341	Priyanuj Phukan	STUDENT	Tezpur University	BAM20013	Tezpur University	priyanujphukan28@gmail.com	8136025074	yes
342	Priyapadmini Das	Student	Tezpur Central University	BAM21024	House no 17 Sri Krishna Path Janakpur Jatia PO Kahilipara	bam21024@tezu.ac.in	9678781962	yes
343	Prudhvy Raju Mantena	Assistant Professor	SRKR Engineering College		Bhimavaram, Andhra Pradesh	prudhvysrkr@gmail.com	9440637137	yes
344	Punit goyal	Student	Sri Guru Tegh Bahadur Institute Of Management and Information Technology		RZB-25/3 gurudwara road mahavir enclave New Delhi - 110045	punitgoyal1006@gmail.com	9870185480	yes
345	PURNIMA NEWAR	Research Scholar	Tezpur University	BAP19105	POBITARA MADAM CUTIE WOMENS HOSTEL, TEZPUR UNIVERSITY.	purnima.newar@gmail.com	8876806722	yes
346	Puthala pattu kusuma	Student	Spmvv	2020COM 96048	Mallapagari palli (v) kavetigari palli (p) pulicherla (m) Chittoor (D)	pkusumapkusuma4@gmail.com	7032405231	yes
347	R S Aishwarya	Student	Sri padmavati mahila visvavidyalayam		D. No : 7-2-36/b, D.I.road,Hindupur , Anantapur district	aishwaryaraja111@gmail.com	9182703997	yes
348	Rabindra Chandra Bhattacharya	Academic Administration	Globsyn Business School		H9 new Alipur 5A Surya Kamal	rcb@globsyn.edu.in	9830079546	yes
349	Rachana Agarwal	CA	Icai	67626	5h palm avenue kolkata -700019	08rkassociates@gmail.com	9883061198	yes
350	Raginee Goyal	Chartered Accountant	ICAI	61659	4C, Ambika Estate, Bijuli Mill Road, Opp Ratna Kuber Jewellers, Paltan Bazar, Guwahati - 781007, 4th Floor 4th Floor	raginee@gmail.com	9706027627	yes
351	Rahul Borah	Research Scholar	Tezpur University	BAP20102	Chandiram Bora Path, Ketekibari, Tezpur, Sonitpur, Assam	rahulborah.tzp@gmail.com	8638793134	yes
352	Rahul Das	Student	Tezpur University	BAM20054	Tezpur	rahuljrbarca11@gmail.com	9.1994E+11	yes
353	Rahul Nandi	Student	Tezpur University		Santipara puja lane, Dibrugarh, Assam	rn87925@gmail.com	6001363759	no
354	Rainy mahanta	Student	Tezpur university	BAT21004	Dibrugarh, Assam	rainymahanta@gmail.com	8761941230	yes

355	Rajani Damani	Chartered Accountant	The Institute of Chartered Accountants of India	308708	Guwahati, Assam	rajanidamani1992@gmail.com	7710020104	yes
356	Rajdip Dutta	Student	Tezpur University	CSB19201	Tezpur University	rajdipdutta04@gmail.com	7002415997	yes
357	Rajesh Vasudev Thakur	Service	Actual Fashion		Fiat No 202, Plot No 424, New Omkar CHS, Takka Village Road, Pavel - Raigad 410206	rajeshthakurpnv12013@gmail.com	9273805049	yes
358	RAJNISH HAZARIKA	Student	Tezpur University	BAM20014	Patkai Men's Hostel, Tezpur University, Napaam, Tezpur, Assam, 784028	Hazarikarajnis@gmail.com	8638598342	yes
359	Raktim Das	Student	Tezpur University	bam21023	Guwahati	raktimdas47307@gmail.com	8638169269	yes
360	Raktim Das	Student	Tezpur University	bam21023	Geetanagar, guwahati	bam21023@tezu.ac.in	8638169269	yes
361	Rameshwari akolkar	assistant professor	mumbai institute of management studies		flat no 303 c-6 bhagirathi bldg lokgram complex kalyan east	rphutane84@gmail.com	7021441501	yes
362	RAVI AGARWALLA	MBA	GAUHATI UNIVERSITY	10	GAUHATI UNIVERSITY, GUWAHATI, ASSAM, INDIA	raviagarwalla2020@gmail.com	8486805484	yes
363	Rebika Chetry	Student	Tezpur University	COM20008	Nil basti ward no. 2, Rangapara	rebikachetry@gmail.com	7086155033	yes
364	Reddivari Neeraja	Student	Sri padmavathi mahila viswa vidhyalayam	2020com96051	Yerrapasettipalli (v), Ramasamudram (m), Chittoor (d), Arikela (p).	reddivarineeraja07@gmail.com	8886066355	yes
365	Renu Sirothiya	Lawyer	Professional Service Firm, Bengaluru	N.A.	Bengaluru	renusirothiya@gmail.com	9.1999E+11	yes
366	Reshma Kumari Tiwari	Assistant Professor	Tezpur University		Department of 704 Commerce, Tezpur University	reshmatiwari21@gmail.com	9864661406	yes
367	RICHO HABUNG	B.COM LLB	NEF LAW COLLEGE	26	PTC DOLIKOTO Banderdewa	habungr994@gmail.com	7099489012	yes
368	RICKSHITA BORA	Student	Tezpur University		Flat no. 104, DB Enclave, Samagam path, Hatigaon, Guwahati.	borahrickshita@gmail.com	7002732239	yes
369	Riddhi Saikia	Student	Assam Women's University	2021/MBA/11	DCB road Tarajan Jorhat	riddhisaiikia25@gmail.com	9101830530	yes

370	Rimismita Kalita	Student	Tezpur University	BAM20012	Murara, Rangia. P.S. Rangia, P.O. Rangia Dist- Kamrup(Assam) Pin; 781354	rimismita@gmail.com	8638149658	yes
371	Rimpi Borah	Student	Tezpur University	BAM21001	Lachit nagar, dibrugarh, Assam	rimpi0@gmail.com	9101697087	yes
372	Rinku Gohain	Student	Dibrugarh University		Nowboicha higher secondary tiniali, NH 15	konwarsinugohain@gmail.com	9101927431	yes
373	Ritesh Kumar	Student	The University of Burdwan		MAMC DVC More Durgapur MAMC	riteshdgp2019@gmail.com	9635594849	yes
374	Ritu Borah	Student	Tezpur University	BAM20030	Udmari Borjhargaon Solmara Tezpur Assam	rituborah321@gmail.com	8668791273	yes
375	Ritu Kamal	PGDM Student	JIMS Sector- 5 Rohini, Delhi	FIB2123	B-302 Staff Quarters Bank of India, Scheme no. 134 , Nipaniya Indore- 452010	ritu.pkkamal1998@gmail.com	9643621412	yes
376	RITUPARNA NATH	Student(MBA)	TEZPUR UNIVERSITY	BAM21045	Ganeshguri, Hengrabari Road, Near Syndicate, Ghy-06	rituparna98@gmail.com	9365104074	yes
377	Rohit Kumar Jain	Senior Statistical Officer	Government of India		A-50, Panchsheel Garden, Naveen Shahdara, Delhi- 110032	rohit.kr.jain@gmail.com	9310674649	yes
378	Ronuj Bori	Research Scholar	Tezpur University	BAP20003	SCVRMH, Tezpur University	rkbori11@gmail.com	9101413128	yes
379	Rowland Lopes	Asst.Professor	Indira college of commerce and science		Aadhar Bungalow 1987 Gokhivare vasai East	rowland.lopez@iccs.ac.in	8329051502	yes
380	RUPJYOTI TALUKDAR	Engineer	TU	bae21017	Guwahati	bae21017@tezu.ac.in	9615917944	yes
381	SABIRALI K P	Research Scholar	Central University of Tamil Nadu		Research Scholar Department of Commerce Central University of Tamil Nadu	sabiralikp313@gmail.com	9947682311	yes
382	SABYASACHI DUTTA	CSR ADVISOR - DIGITAL TRANSFORMATION	SYNERGYCONNECT DATA INNOVATIONS PVT. LTD		DELHI NCR : C- 34,POCKET- I,PHASE-III, KENDRIYA VIHAR- II,SECTOR- 82,NOIDA-201304	csr.sabyasachi@gmail.com	9811297121	yes

383	SACHIN SANTOSH GIRI	LAW STUDENT	NAVJEEVAN LAW COLLEGE NASHIK		Pimapalgaon 10 Khamb Nashik Maharashtra	sachingiri2206@gmail.com	7262070157	yes
384	Sahil Kumar	Student	Jagan Institute Of Management Studies, Rohini Sector-5	FIB2126	B-755, New Ashok Nagar, Delhi-110096	honeyrjput4007@gmail.com	8076292014	yes
385	SAI SUDHA N	Student	Swayam		H4-1:3, PARADISE CHS, SECTOR 7, SANPADA, NAVI MUMBAI 400705	sudhamoorthy2704@gmail.com	7411011323	yes
386	Saidul Islam	Self employed	Tezpur College		Vill- 288 Gotlong,Tezpur, Sonitpur,Assam	islamisn2019@gmail.com	9101135124	yes
387	Sakshi Agrawal	Research scholar	Gujarat University, Ahmedabad		35/17 Durga Nagar lane no.-1, Firozabad (U.P.) - 283203	agrawalsakshi162103@gmail.com	8979915421	yes
388	SAKSHI RUHELA	Assistant Professor	INTEGRATED ACADEMY OF MANAGEMENT AND TECHNOLOGY GHAZIABAD		C-157, Sector-23, Sanjay Nagar, Ghaziabad, Uttar Pradesh, India 201002 Uttar Pradesh, India 201002	sakshi0002019@gmail.com	7982733909	yes
389	Samir Adhikari	Student	Tezpur University	COI19019	Nilachal Men's Hostel, Tezpur University, Tezpur, Assam	samirgymy@gmail.com	6003225567	yes
390	Samir Nath	Student	Department of Business Administration,	BAM21032	Raha, Nagaon.	33samirnath@gmail.com	6000720771	yes
391	Samistha Bharadwaj	Student	Banasthali Vidyapith	2045283	Banasthali Vidyapith, Tonk, Rajasthan - 304022	wbmba20242_samistha@banasthali.in	8791830791	yes
392	Samrat Deb	Student	Tezpur University		PMH, Tezpur University	samratdeb788@gmail.com	9706430121	yes
393	Samruddhi milind dangre	Advocate	Navalmal Firodiya law college		Flat no 1 plot no 94. Mahesh Society bibewadi pune- 411037	samruddhidangre01@gmail.com	9518757037	yes
394	Sana Sachan	Student	Banasthali vidhyapith		90 sahni vihar colony sipri bazar jhansi	sanasachan123@gmail.com	9336192157	yes
395	Sandeep Kumar Prajapati	Student	Tezpur University	BAM21011	Chunar, District- Mirzapur Uttar Pradesh	iamsandeepkp@gmail.com	8090803577	yes

396	Sandeepan Kakati	Student	Tezpur University- Department of Management sciences	BAM21005	House number 38,Opposite Rodalee Apartments,Hatig arh Chariali, Zoo Narengi Road, Guwahati-781021	sandeepan.kakati1862@gmail.com	9706136022	yes
397	Sandhya sanchi	Student	Spmvv	2020COM96052	Graddagunta gollapalem (V), ojili(m), nellore (dstc), ap	sanchisandhya4@gmail.com	7569789296	yes
398	Sanjib Dutta	Professor	USTM		Prasanti Apartment, House no 3, R G Baruah Road, Guwahati Assam	rohanbaba1998@yahoo.co.in	9435389868	yes
399	Santosh Kadappanavar	Assistant professor	GFGC Hosabandi Harlapur, koppal		GFGC Hosabandi Harlapur, koppal	santoshhbh@gmail.com	8123278323	yes
400	Sanyukta tilve	Student	Ness wadia college of commerce	19	Viman nagar pune	santilvip@gmail.com	96659 62331	yes
401	SARABJEET SINGH MAAN	TAX CONSULTANT	ICAI	NRO0277235	H.NO - 32, PHASE 1 A, GURU NANAK AVENUE, MAJITHA ROAD AMRITSAR	SSMTAXSOLUTIONS@GMAIL.COM	9888636498	yes
402	Sathisha M	Assistant Professor	Government First Grade College Banavara		Asst. Professor, Government First Grade College, Banavara, Arsikere Taluk, Hassan-573112, Karnataka	sathisham99@gmail.com	9686972395	yes
403	Sathya K	Finance	Anna University		No.39 Sundhara gramani Garden, Mylapore, Chennai - 600 004.	mujesathyak@gmail.com	9940293945	yes
404	Saurabh Kumar	Banker	Indian Overseas Bank		Bhareti Bazaar, Wazirganj, Gaya, Bihar, 805131	saurabh.wzj@gmail.com	9009711914	yes
405	Saurabh Kumar Srivastava	Research Scholar	Tezpur University	BAP21103	Unit no 209,Scholar Home, Tezpur University, Napam, Tezpur 784028	saurabh.abm1315@gmail.com	9040503593	yes
406	Saurav Kumar Das	Engineering	Tezpur University	BAE21018	Flat 6G, Shivam Apartments, Guwahati-28	bae21018@tezu.ac.in	8472064074	yes

407	Sayan Maji	Student	ICAI		C-7/5, 2ndfloor,Pocket C7, Sector-5, Rohini	sayanmaji2244@gmail.com	7384565492	yes
408	Seema	Entrepreneur	Udai agencies		Munshiganj Amethi-227411	2013seemayadav@gmail.com	8151012151	yes
409	Seema Baishya	Student	Tezpur University	COM20001	H.No.12, Dr. B.K.T.Path, Gotanagar, Padumbari, Ghy- 11	shape6r@gmail.com	9365994428	yes
410	Shahana Shehnaz Begum	Student	Tezpur University	BAM20004	Boidoicila Womens' Hostel, Tezpur University, Napaam, Sonitpur, Assam- 784028	sahana.shehnaz@gmail.com	8876903442	yes
411	Shaikh Mohammad Ajmal	Student	Institute of Chartered accountants of India	WRO0657609	Beed	md445888@gmail.com	9067977789	yes
412	shailesh Arondekar	Service	Bhavna Trust Degree College		kurla kamgar nagar kamgar nagar	shailesharondekar@gmail.com	9820570575	yes
413	Shatakshi Kumari	Mba	Banshthali vidhayapeeth	2141406	Banshthali vidhayapeeth tonk Rajasthan	guptashatakshi9801@gmail.com	9801033636	yes
414	SHAYAN PAUL	Assistant Engineer	Panchayat and Rural Development Department	BAE21020	Guwahati	bae21020@tezu.ac.in	9707885568	yes
415	shekhar singh	Company secretary	ICSI	ACS 21075	Flat No. 901, 9th Floor Vrundavan CHS, Building No. H-1/A, Gen. A K Vaidya Marg, Magathane, Borivali (East)	shekarsingh@gmail.com	9833528628	yes
416	SHILPISIKHA NATH	Student	Tezpur University	BAM21012	House No.101,lakhimina gar, Hatigaon,Guwaha ti	shilpi.nath17178@gmail.com	7002485736	yes
417	Shouvik Kar	Student	Tezpur University	BAM21029	20/B, Nambari, Maligaon, Gueahati-781011	shouvikkar3@gmail.com	8134960767	yes
418	ShriPriya CG	Student	Dayananda Sagar Institute		Jp Nagar 7th Phase, Nataraja Layout, Arekere, Bengaluru #69	shripriyacg2002@gmail.com	9880676789	yes
419	Shruti Ganpule	Assistant Professor	Pratibha College of Commerce and Computer Studies		Gurusadan, sect 28,plot 268, Nigdi, Pradhikaran, Pune	shrutiganpule74@gmail.com	9326824274	yes

420	Shruti upadhyay	Student	Ghanshyamdas Saraf college		503 SUDAMA VISHAL NAGAR MARVE ROAD MALAD WEST	ushruti549@gmail.com	8369899560	yes
421	Shubham Bhardwaj	Student	Uttar Pradesh institute of design Noida		Bh 74 bhav Rao Dev ras colony sector 12 Pratap vihar ghaziabad	bhardwajshubham121@gmail.com	8467082121	yes
422	Siddeswaram shanthi Priya	Student	Sri Padmavati mahila Vishwavidyalaya	2020COM96057	9-4-567-5-7 Rajiv Gandhi Colony Rayaduragam (M)(v) Ananthapur	shanthipriyashanthi35@gmail.com	9640892382	yes
423	Simran	Research Scholar	University of Delhi, department of financial studies		Sector -15, Rohini, Delhi	simrang005@gmail.com	9654432881	yes
424	Simran patel	STUDENT	BANASTHALI VIDYAPITH		Sattar,sari,maner ,danapur ,patna	Patelsimran268@gmail.com	7870646348	yes
425	Simran tharwani	Student	Banasthali Vidyapith University		Nai basti,katni	tharwanikatni2001@gmail.com	8103052511	yes
426	Siraj Uddin Khan Gojar	Assistant Professor	Sarhad college of arts commerce and science		Om gurudatta housing society padmavati chawan nagar pune	sirajkhan1526@gmail.com	8590506050	yes
427	Sneha Phukan	Student	Tezpur University	BAM20029	Habiram Bora Path Ward no 11	snehaphukanpahi@gmail.com	9.1864E+11	yes
428	Sneha Saikia	Student	Tezpur University	BAM21051	Ramnagar, Digboi	sneha.saikia64@gmail.com	7064713157	yes
429	Sonali Mahanta	Student	Tezpur University	BAM20008	H.No. 88, Zoo-Japorigog Road, Near Bhogali Jalpan, Guwahati, Assam 303- Hill View Enclave	sonalimahanta63@gmail.com	7578012469	yes
430	Sonashree Das	Assistant Professor	Golaghat Commerce College		Dept. Of Accountancy Golaghat Commerce College Jyoti Nagar, Golaghat, Assam	sonadasep2@gmail.com	8876913384	yes
431	Soumendra Bikash Roy	Service	Anudip Foundation for Social Welfare		Nabapally	soumen.r123@gmail.com	8961361475	yes
432	Soumya Tiwari	Student	Banasthali vidhyapith, Rajasthan		Brajwasi colony, pilikothi, haldwani, Nainital, Uttarakhand.	soumyatiwari619@gmail.com	8449524602	yes

433	Sreyash Kashyap	Student	Tezpur University	BAM20044	X-1, 1st Floor Arun Apartment Pub Sarania Main Road Near Blue Pine School	sreyashkashyap@gmail.com	8254019401	yes
434	Srija Sinha	Student	Institute of chartered accountants of india		G-401, Mahima floreza, patrakaar colony, Mansarovar dholai, jaipur302029	gratitudesrijasinha888@gmail.com	9079142136	yes
435	Subhakshi Boruah	Student	Dibrugarh University		Regional Medical Research Center, NE region, Dibrugarh Assam	happyboruah96@gmail.com	9954470539	yes
436	SUBHAM PAUL	Job	Tezpur University		Business 1234 Administration Tezpur University	subhamp@tezu.ernet.in	8638182977	yes
437	Subham sen	Student	Tezpur University	BAM21015	Flat no 102-D, Triveni complex, pandu port road, guwahati, assam	subhamsen39@gmail.com	9401010600	yes
438	Subham Sonar	Student	Tezpur University	BAM21014	Polofield Bamungaon Tezpur	BAM21014@TEZU.AC.IN	7576862807	yes
439	Subhasish Sarkar	Company Secretary	Institute of Company Secretaries of India		VILL-Nakunia Pathar Near Nakunia L.P School PO- Gangmouthan PS- Behali Dist- Biswanath Assam PIN-784167	subhasar2017@gmail.com	8402980688	yes
440	Suddala Nagaveni	Student	Sri padmavathi mahila viswa vidyalayam	2020COM96059	House no 7/10 near zphigh school gospadu(v&m)	nagavenisuddala953@gmail.com	9515700570	yes
441	SUDIPTA CHAMUAH	Student	Tezpur University	BAM21043	Rai Bahadur Path, Patia Chuburi, Mission Chariali, Tezpur, Assam	Sonuchamuah.sc@gmail.com	8876254977	yes
442	Sujata Kerketta	Research Scholar (Ph.D.)	Ravenshaw University, Cuttack		At Panposh Dihari Toli Kansbahal Ps- Rajgangpur, Dist.- Sundargarh Pin: 770034	suajakerketta14@gmail.com	7978821168	yes

443	Sujata puri	Student	Dibrugarh university		Dibrugarh	Suzu6289@gmail.com	8779173039	yes
444	Sujita Ghosh	Student	Assam women university	2021/MBA/14	Jorhat , Dohabora chuck , near railway station	ghoshsujita633@gmail.com	6003669259	yes
445	Sukriti jaiswal	Student	Jim's rohini	Fib2133		sukriti.jai02@gmail.com	6389753225	yes
446	Sumit Mondal	Student	The University of Burdwan		Vill-Searsale,P.O.- Searsale Rajbari, P.S.- Raniganj, Dist.- Paschim Bardhaman,State- West Bengal, Pin No.-713358	sumit837797@gmail.com	8350017005	yes
447	Sunil Kumar Sharma	Student	Tezpur University		S.C Bania, House No. 3, Seujan Path, Fatasil Ambari, Guwahati, Assam	sunilsharma01jan@gmail.com	6002295381	yes
448	Sunny Kumar	Electrical maintenance engineer	Pune University		Bimla bhawan, Bajrangpuri, professor colony, patna bihar.	ksunny5@gmail.com	8007212216	yes
449	Sunny Sen	Law Student	NEF Law College	IL1711110171	H/12, Bye Lane 9, Sub Lane 5, Lachit Nagar, Guwahati, Assam, India. 781007	sunnysen040@gmail.com	8011362515	yes
450	Supritee Das	Assistant professor	Assam down town University		Vijaya Enclave Block E Flat E1H Lakhimi Path Beltola	supriteedas88@gmail.com	8638860602	yes
451	Supriya Dutta	Research Scholar	Tezpur University, Assam	BAP20107	Choladhara Road, Jorhat, Assam- 785001.	supriyadutta999@gmail.com	8638855692	yes
452	Surabhi Prakash Bhosale	Student	Sinhgad Institutes of Management		Sai Manohar Apartment Survey No 01,Nanded ,Pune	surabhibhosale98@gmail.com	9421088010	yes
453	SURAJ SUDHAKAR YEPARI	Self employed	Arts Commerce and Science College Maregaon		At Mahakulkar Wadi Ward no 6 Maregaon Po TQ Maregaon Dist Yavatmal	surajsyepari@gmail.com	8408904505	yes

454	Suresh Kumar Varma G	Practicing Cost Accountant	Institute of Cost Accountants of India	M/28839	Flat 113, Siri Balaji Towers, Beside Thiru Sankalp Villas, Crayons School Road, NIZAMPET, HYDERABAD-500090.	gskvarma.co@gmail.com	9052201100	yes
455	SURYAWANSHI KARINA RAM	NO	MAHATMA PHULE COLLEGE PIMPRI PUNE 17			karinasuryawanshi21@gmail.com	7755910499	yes
456	Susmita Thengal	Student	Assam Women's University		Thengalgaon, kamargaon, Golaghat	susmitathengal@gmail.com	9101570355	yes
457	Sutapa Deb	Student	Nil		House no 5, type 2, income tax complex, Keating road, Shillong-793001, Meghalaya	sutapadeb889@gmail.com	7005120534	yes
458	Swabhimaan Rajarshi Neog	Student	Tezpur University	Bam21040	Moran Raidangia Moran Raidang	bam21040@tezu.ac.in	9.1814E+11	yes
459	Swagata Sharma	Legal Intern and Final Year Law Student	NEF Law College.		Down Town, Mathura Nagar, Bishnu Path, Guwahati, Assam - 781006	swagatasharmatrisha@gmail.com	9859502561	yes
460	Swapan Debbarma	Medical profession	RMRI BAREILLY		Quarter R-13, Rajshree Medical Research Institute And Hospital, Rampur Road, near Toll Plaza, Fatehganj Pashchimi	sipingdb@gmail.com	8794702760	yes
461	Swati Suman	Student	Mahabodhi Mahavidalaya Nalanda Bihar		Vill+paost - Bara, P.s- Ben , Nalanda , Bihar 803117	swatiss74@gmail.com	8936099620	yes
462	Syada Masuma Farzana	Student	Assam Women's University		Dorbar Road ward no 3	masumasyeda8@gmail.com	9101334710	yes
463	Tabassum Ahmed Saikia	Student	Dibrugarh University			tabassum.a.saikia@gmail.com	9395755576	yes
464	Tanushree Bose	Corporate Lawyer	Alpha Rajan & Partners		L Block Saket New Delhi	tanushree292@gmail.com	9555051441	yes
465	Tarun Kumar Singh	Practising Company Secretary	T K Singh and Co	F6344	3/1 Mangoe Lane, First floor, Kolkata 700001	tksinghandco@gmail.com	9923353935	yes

466	TARUN SINGH SENGAR	Student	Vardhman Mahaveer Open University, Kota		Vardhaman Mahaveer Open University, Kota, Rajasthan	sengartarun09@gmail.com	8989932989	yes
467	Tassaduque wasbir	Service	Tezpur university	BAE21024	House 499 ward number 3 golaghat assam pin 785621	wasbir25@gmail.com	8882021252	yes
468	Thammutka sumalatha	Student	Sri padmavathi mahila Vishwavidyalayam	2020COM96060	Julepalle (village) gospadu (mandal) kurnool (district)	sumalathasuma11585@gmail.com	6304836324	yes
469	Thejaswani Guggilla	Student	Sri padmavati mahila Vishwavidyalayam	2020COM96027	6-88, Teachers colony, chowdepalli, chowdepalli (post) (mandal), chittoor district ,AP,517257	tejaswini.guggilla@gmail.com	6301511577	yes
470	TINU PAREEK	ACCOUNTS MANAGER	MARUTII QUALITY PRODUCTS PVT LTD		511, 4TH FLOOR CENTRAL MALL CHRISTIAN BASTI G.S. ROAD GUWAHATI 781005	itstina11@gmail.com	9957410869	yes
471	Trideep Borsaikia	Research Scholar	Tezpur University	BAP21107	SCVRM hostel, Tezpur University	trideepbsaikia29@gmail.com	9706152077	yes
472	Tushar Luitel	Student	Tezpur University	BAM20010	Nepalipatty Barikachuburi, Tezpur, Sonitpur, Assam- 784001	tusharluitel@yahoo.com	8638167094	yes
473	Udipta Kachari	Student	Tezpur University	BAM21025	Flat no. 104, prafulla residency, chowkidinghee, dibrugarh - 786001	udipta.k3@gmail.com	9365657923	yes
474	USA RANI HAZARIKA	STUDENT	ASSAM WOMEN'S UNIVERSITY	2021/MBA/28	SEUNI ALI A.T. ROAD,JORHAT	Ushahazarika17@gmail.com	9101104510	yes
475	UTPAL DEBNATH	PG STUDENT	JAGADGURU RAMBHADRACHARY A DIVYANGA UNIVERSITY, CHITRAKOOT, UP	M.ED021009	Vill Ichamuya, PO Resham Bagan, Dist West Tripura, pin 799008	utpaldebnath1992@gmail.com	8257893198	yes
476	V suguna	Student	Sri padmavati mahila vishvavidhyalay	2020COM96065	Chenampalli (v) badvel (m) kadapa(d) 516502	vemulasuguna@288gmail.com	7075416234	yes

477	VADISELA HARITHA	Student	Sri padmavati mahila Vishwavidyalayam	2020COM96061	Kaipa village, Banaganapalli Mandal, Kurnool District	harithavadisela8@gmail.com	9391626843	yes
478	Vaghela Jigarkumar Laljibhai	Research scholar (JRF)	School of Commerce, Gujarat University		Ahmedabad, Gujarat	jimmyvaghela40@gmail.com	9.1891E+11	yes
479	Vandana Tiwari	Assistant Professor	IIMT College of Law		G-333, Gama-2, Greater Noida	csvandanatiwari@gmail.com	8882542952	yes
480	Vanshika Devi	Student	Assam women university		Bokakhat Jyoti Nagar ward no 2 Dist-Golaghat P.O.-Bokakhat	vanshikachetry2234@gmail.com	9101165247	yes
481	Vanshika Saraf	Student	Tezpur University	BAM21004	Guwahati, Assam	vanshikasaraf611@gmail.com	8474870114	yes
482	Vasundhara Agarwal	Student of MBA	Banasthali Vidyapith		O-4 Ekta Vihar Colony, Civil Lines, Rampur	vasundhara.a307@gmail.com	7417742522	yes
483	Vatsal Pradeep Joshi	Student	Kes Shroff college		A 707 Poonam Avenue, Avenue F2 Global City Virar West 401303	jvatsal2000@gmail.com	7387487258	yes
484	VEERABHADHRA REVATHI	Student	Spmvv	2020COM96063	D.no-12-102, Srinivasa Nagar, Near West railway station, M.R.palli.TPT.	veerabhadhra1999@gmail.com	8096486568	yes
485	VEMULA LALITHA DEVI	Student	SPMVV	2020COM 96064	Koilakuntla (m&v) Kurnool (Dst)	lalithalalithadevi89@gmail.com	9849216128	yes
486	VENKATASUBRA MANIAN GANAPATHY	Faculty	Southern India Regional Council of the Institute of Chartered Accountants of India (SIRC of ICAI), Chennai, Tamil Nadu, India.	Not Applicable	F1, Eswaran Apartments, 2/97, Elumalai Road, 6th Cross Street, NANMANGALAM - CHENNAI TAMILNADU - INDIA 600129	gvspremasai@gmail.com	7092855936	yes
487	Venkatathotameghana	Student	Student		Madanapalli chandracolony Chittoor(D)	vmeghanamegha123@gmail.com	6309733727	yes
488	VENKATESH S	ASSISTANT PROFESSOR	S J C INSTITUTE OF TECHNOLOGY		ASSISTANT PROFESSOR, DEPARTMENT OF MBA, SJC INSTITUTE OF TECHNOLOGY, CHICKBALLAPUR	venkatgbd3@gmail.com	9448460407	yes

489	Vidhi Tyagi	BBA	Banasthali Vidyapith	Saharanpur, UP (India)	wbbba21314_vidhi@banasthali.in	8937000000	yes
490	VIJAY CHOUHAN	STUDENT	GOVT SCIENCE AND COMMERCE COLLEGE BHOPAL	2100600133 9A SARVADHARAM KOLAR ROAD BHOPAL	chouhanvijay900@gmail.com	7987375992	yes
491	Vijaya Rudraraju	Professor	Integral Institute of advanced management	Plot no 139/6 MVP Colony Visakhapatnam 530017	vijaya_rudraraju@yahoo.com	9849471651	yes
492	Zeba imtiyaz	Student	Dr br ambedkar open university	Site3 borabanda hyd-18 Telangana	zeebaimtiyaz1@gmail.com	8499922480	yes
493	Zmarialy Yousufi	PhD Research Scholar	Institute of Management in Kerala University of Kerala	KARIAVATTOM Thiruvananthapuram Kerala	zmar.yousufzal@gmail.com	8921322933	yes

Transition from Integrated Reporting to Business Responsibility & Sustainability Report



Lets take a situation

- You are doing job in University as a teacher
- You are getting remuneration for teaching
- **Question:** whether you are getting remuneration only for your knowledge of the subject?

Lets take a situation

- You are doing job in University as a teacher
- You are getting remuneration for teaching
- **Question:** whether you are getting remuneration only for your knowledge of the subject?
- **Answer:** the de-facto contributors are:
 - knowledge of the subject; ~ intellectual capital
 - professional wisdom; ~ intellectual capital
 - teaching and communication skills; ~ social and human capital
 - techniques for delivering lecture ~ black board/ projector/ VC and so on; ~ manufactured and environmental capital
 - acceptability amongst students; etc. etc. ~ social and human capital

- Remuneration being earned
- Is not only out of
 - Isolated capital ~ knowledge of subject
- But is also being earned by integrated efforts of following capitals
 - Human
 - Social
 - Environmental
 - Manufactured
 - Financial
 - 5 Cs

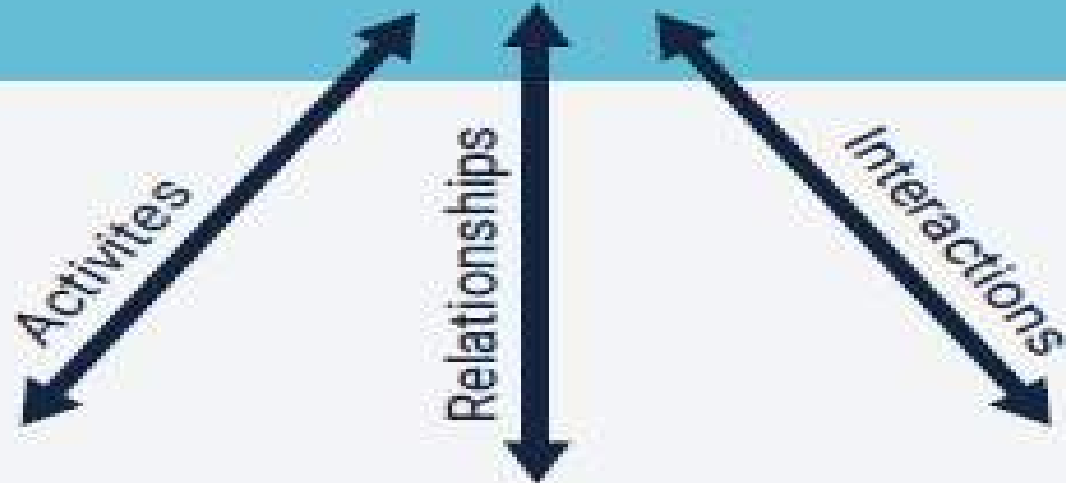


Integrated Reporting

Statement of Profit and Loss

Expenses	Amount	Income	Amount
Purchases of raw material		Sales of Finished Goods	
Employees wages & salaries		Sale of Scrap	
Depreciation, R & D expenses		Bank Interest	
Repair & Maintenance Expenses		Forex Gain	
Rental expenses			
Advertisement expenses			
Tax expense			
Interest on Loan			
Business promotion expenses			
Staff welfare expenses			
CSR expenses			
Net Profit/ (Loss)			
Total		Total	

Value created, preserved or eroded
for the organization



Value created, preserved or
eroded for others

Introduction

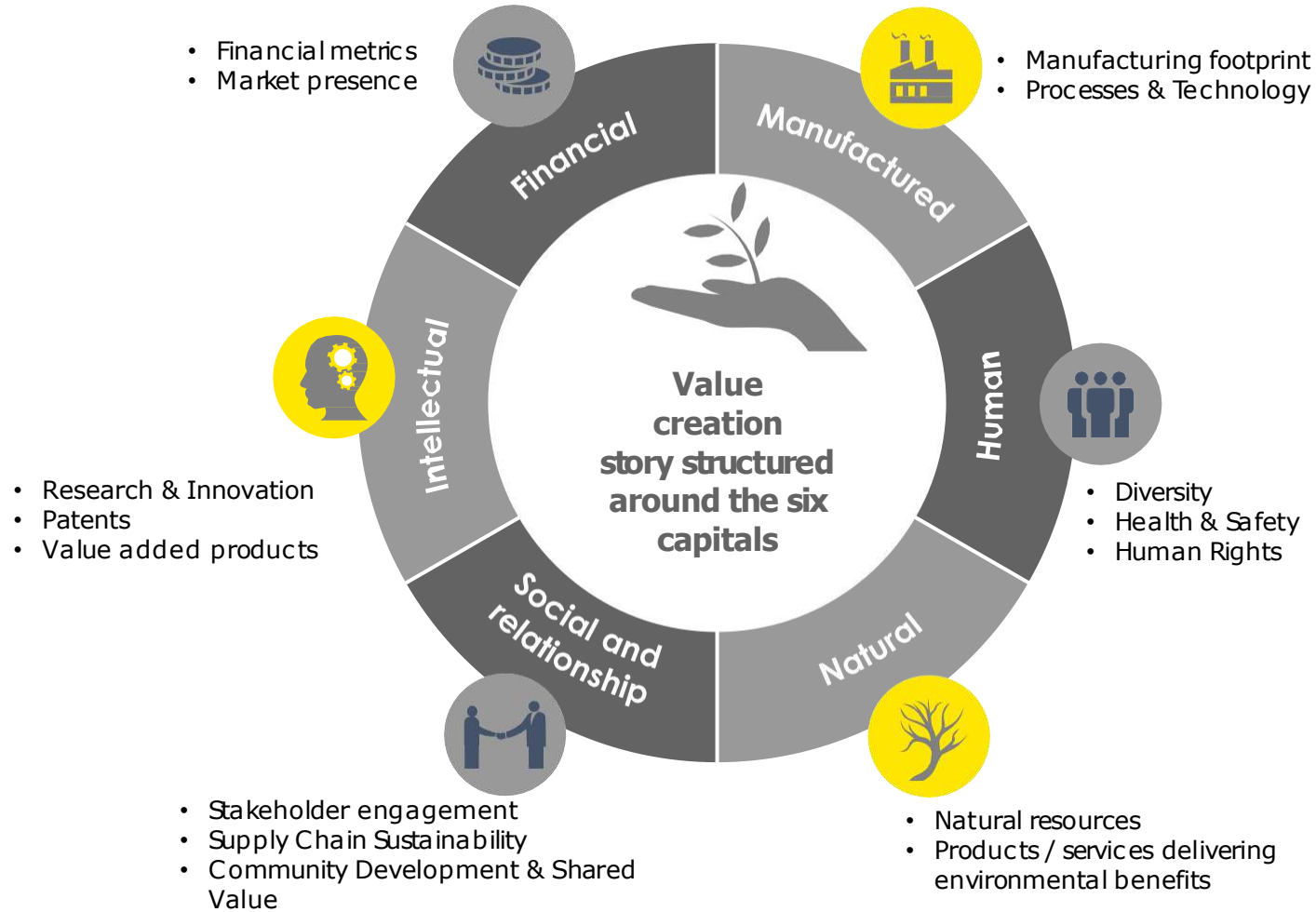
- Integrated reporting is part of an **evolving corporate reporting system**;
- Integrated reporting is consistent with developments in financial and other reporting, but an integrated report also differs from other reports and communications in a number of ways. In particular, **it focuses on the ability of an organization to create value** in the short, medium and long term;
- The **primary purpose of an integrated report is to explain to providers of financial capital how an organization creates, preserves or erodes value over time**. An integrated report benefits all stakeholders interested in an organization's ability to create value over time, including employees, customers, suppliers, business partners, local communities, legislators, regulators and policy-makers.

- Can say Aaj Tak Channel or CNBC Channel be considered as stakeholder for say Tata Steel Limited??
- Answer: Yes because ??
- Create value in the name of branding/ goodwill/ society awareness

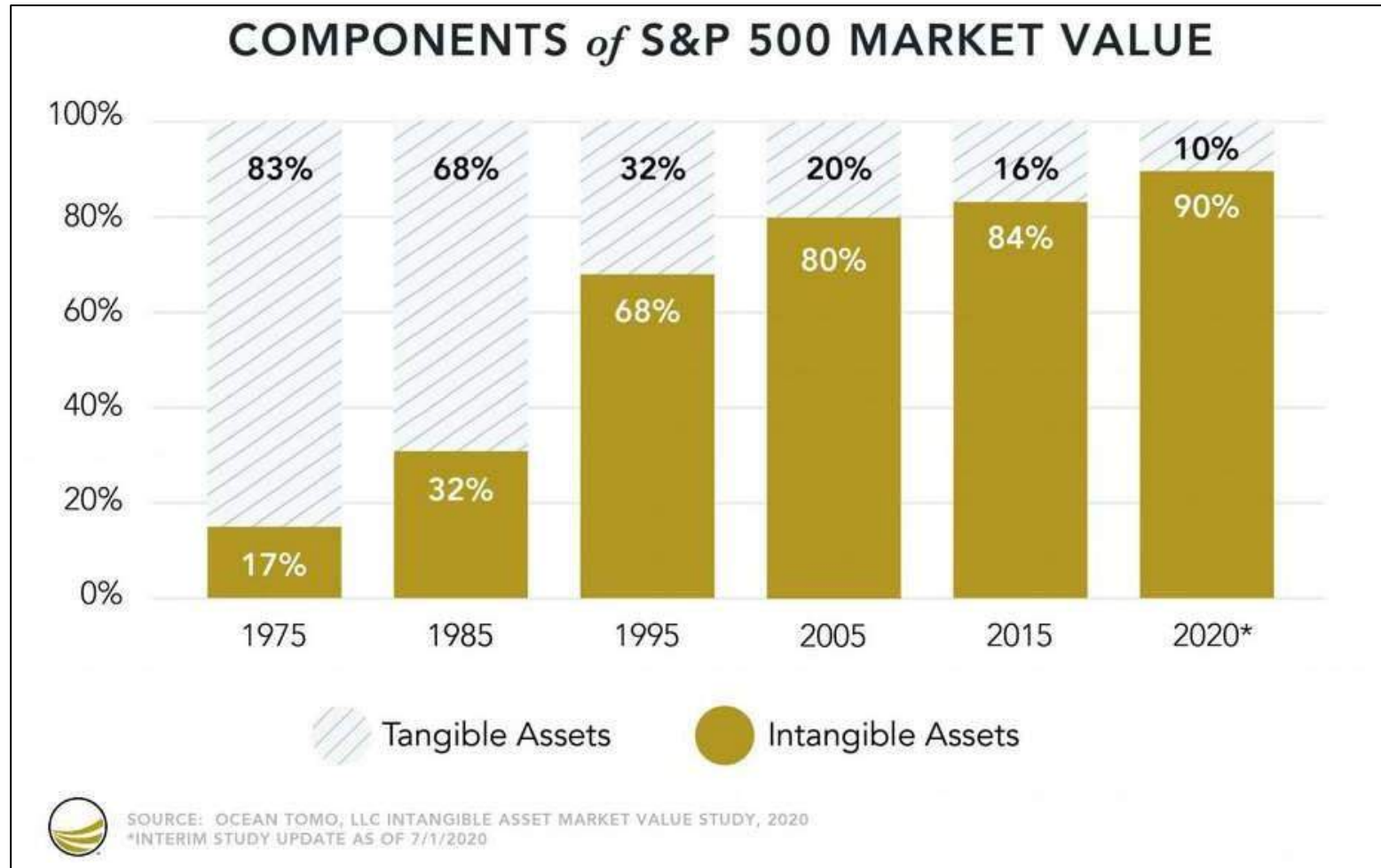
Introduction

- An integrated report is a **concise communication about how an organization's strategy, governance, performance and prospects**, in the context of its external environment, lead to the creation, preservation or erosion of value over the short, medium and long term;
- An integrated report should be prepared in accordance with the **<IR> Framework developed by IIRC** (i.e. International Integrated Reporting Council);
- In June 2021, the International Integrated Reporting Council (IIRC) and the Sustainability Accounting Standards Board (SASB) merged to form the **Value Reporting Foundation**;
- The **purpose of the <IR> Framework is to establish Guiding Principles and Content Elements** that govern the overall content of an integrated report, and to explain the fundamental concepts that underpin them.

Six forms of Capital

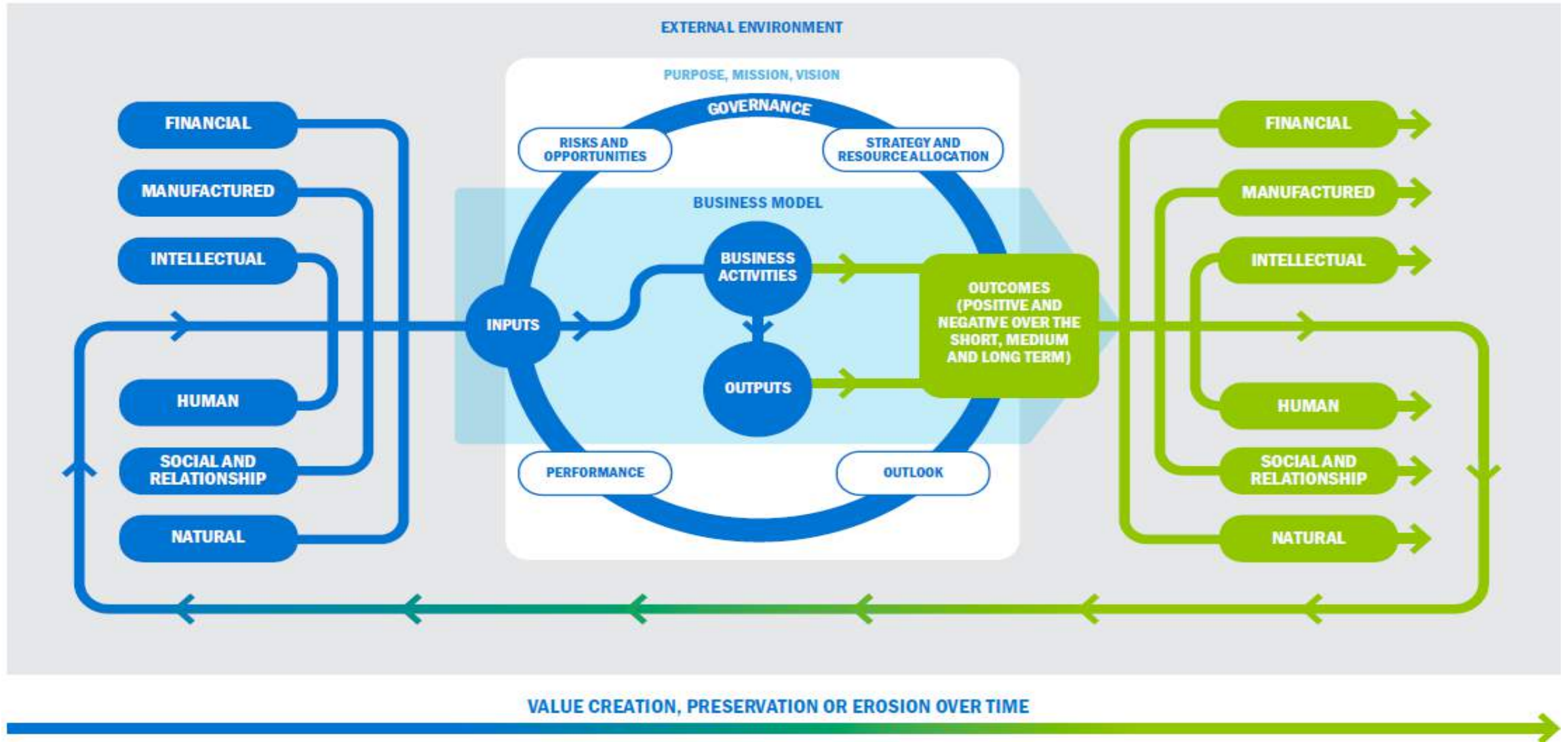


The Changing Concept of an Organization's Value



- ❖ There is a growing gap between market capitalization and book value.
- ❖ Investors know there is a "hidden value" not fully recognized in financial statements, that is, to a great extent, attributable to intangible assets and long-term value creation

Value Creation Model ~ Process via which value is created, preserved or eroded



Expenses	Amount	Form of Capital	Income	Amount	Form of Capital
Purchases of raw material		Financial, Natural, Social, Intellectual and Manufactured	Sales of Finished Goods		Financial, Natural, Social, Intellectual and Manufactured
Employees wages & salaries		Human	Sale of Scrap		Financial, Natural, Social, Intellectual and Manufactured
Depreciation, R & D expenses		Intellectual and Manufactured	Bank Interest		Financial
Repair & Maintenance Expenses		Natural, Social, Intellectual and Manufactured	Forex Gain		Financial
Rental expenses		-do-			
Advertisement expenses		Financial, Social			
Tax expense		Financial, Social			
Interest on Loan		Financial			
Business promotion expenses		Financial, Social			
Staff welfare expenses		Human			
CSR expenses		Financial, Social			
Net Profit/ (Loss)		Financial			
Total			Total		



BRSR

Introduction

- Sustainability Reporting is an **overview of a company's economic, environmental and social impacts**, caused by everyday business operations and activities.
- There are various international and local frameworks used by organisations across the globe for their corporate sustainability reporting. In November 2018, the Ministry of Corporate Affairs (MCA) constituted a **Committee on Business Responsibility Reporting for finalising Business Responsibility Reporting formats** for listed and unlisted companies, based on the framework of the National Guidelines for Responsible Business Conduct' (NGRBCs).
- In August 2020, the Committee addressed various aspects and issues that could improve the quality and utility of disclosures and recommended **Business Responsibility and Sustainability Reporting (BRSR) as an update on the existing Business Responsibility Reporting (BRR)** to incorporate the current global practices in non-financial sustainability reporting based on the NGRBCs.

- BRSR = BRR + NGRBC Principles (9) + IRF + 17 SDGs (Sustainable Development Goals)
- SEBI has given format of BRSR alongwith the Guidance Note

Nine Principles ~ NGRBC:

1. Conduct being ethical, transparent and accountable and with integrity;
2. Safe and sustainable goods/ services;
3. Employees well-being;
4. Stakeholders' interests;
5. Human rights;
6. Protect and restore environment;
7. Policy advocacy in transparent and responsible manner;
8. Inclusive growth and equitable development;
9. Consumers' interests

Introduction

- Through its 'Report of the Committee on Business Responsibility Reporting' (the Committee Report), the **Committee recommended that BRR be rechristened BRSR**, where disclosures are based on ESG parameters, compelling organisations to holistically engage with stakeholders and go beyond regulatory compliances in terms of business measures and their reporting.
- **Regulation 34(2)(f) of SEBI-LODR** ~ Reporting is **mandatory for the top 1,000 listed companies** (by market capitalisation) from FY 2022–23, while disclosure is voluntary for FY 2021–22. Thus, the Committee Report encourages companies to report their performance for FY2021–22 in order to be better prepared to adopt this framework from the next FY.
- As per **SEBI's circular dated 10 May 2021**, entities already preparing and disclosing sustainability reports based on internationally accepted reporting frameworks (such as GRI, SASB, Task Force on Climate-related Financial Disclosures (TCFD) or <IR> may **cross-refer** to disclosures made under these frameworks.

BRSR connection



ESG theme for stocks to accelerate in 2022

Harsha Jethmalani
harshaj@livemint.com

Equity investors could pay more attention to the 'net zero emissions' theme in 2022, against the backdrop of a worldwide debate on the ill-effects of climate change.

"It is estimated that more than \$40 trillion—or more than 25%—of all professionally managed assets globally have some level of environmental, social and governance (ESG) theme overlay in the investment process. This number and percentage of assets are only expected to grow in 2022 and beyond. This trend is relatively nascent in India, but is becoming increasingly important for investors in the Indian equity market as well," said Vikram Gandhi, senior lecturer of business administration at the Harvard Business School, and founder of Asha Impact.

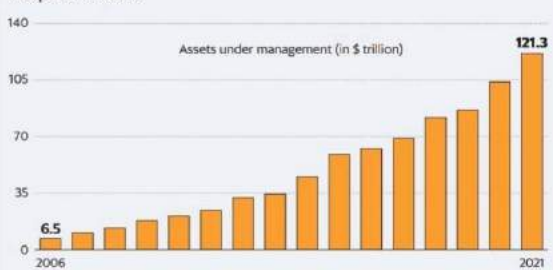
India is in the early stages of its ESG journey. At the UN Climate Change Conference (COP26), India said it intends to achieve net zero in carbon emissions by 2070. "This is likely to help us get much better marks on the ESG aspect compared with our peers such as China and Russia," Kotak Mahindra Asset Management Co. Ltd said last month.

The focus on sustainable investing among equity market participants is expected to rise with more companies and countries implementing policies to meet ESG targets, particularly with respect to carbon emissions. "ESG will be an important driver of investment decisions this year, especially in the Asia Pacific region. Currently, most Asian investors are using an exclusion-based ESG screening, which excludes stocks with adverse ESG credentials. We think Asian investors will soon embrace impact-based ESG screening as reporting standards improve across the region," said Girish Nair, co-head Asia Pacific, ESG research, BofA Securities.

Recent research by BofA Securities showed that Asia emits 52% of global carbon emissions. In the last ten years, Asia

Exponential rise

The AUM under PRI has increased at around 21.7% CAGR since its inception in 2006.



Principles for Responsible Investment (PRI) is an international organization that promotes the incorporation of ESG factors while investing.

*AUM is short for assets under management.

CAGR is compounded annual growth rate. Source: Motilal Oswal Financial Services, PRI

SATISH KUMAR/MINT

has enacted close to 262 policies, compared to just 34 in the US and 543 in Europe.

In India, ESG has seen higher traction in the past year. Companies, including Reliance Industries Ltd, Ultratech Cement Ltd and Hindalco Industries Ltd, are investing in green energy and aim to cut their carbon footprint. In recent years, many asset management companies launched ESG-focused mutual fund

Disclosure Regulation makes it mandatory for companies to make ESG disclosures. In India, the top 1,000 listed companies by market cap will have to mandatorily file the Business Responsibility and Sustainability Report (BRSR) from FY'23. BRSR is aimed at ensuring quantitative and standardized disclosures on ESG parameters, facilitating comparability across industries and should enable people to make better investment decisions.

How efficiently companies are able to meet their ESG targets and the reporting standards remains to be seen. Making one's business model sustainable requires investments in new technologies or manufacturing processes, which could weigh on near-term operating cash flows and profits. However, the stock markets are likely to reward such moves.

Stocks in Asia with high ESG scores on the MSCI are trading at a 40% premium to stocks with low ESG scores, according to Nair's analysis. "We have seen similar valuation premiums in other parts of the world, including the US and Europe," he said.

ENVIRONMENT CONSCIOUS

ABOUT \$40 trillion of all professionally managed assets globally have some ESG theme overlay

THIS number and percentage of assets are only expected to grow in 2022 and beyond

THIS relatively new trend in India is now also important for investors in the equity markets here as well

schemes in India.

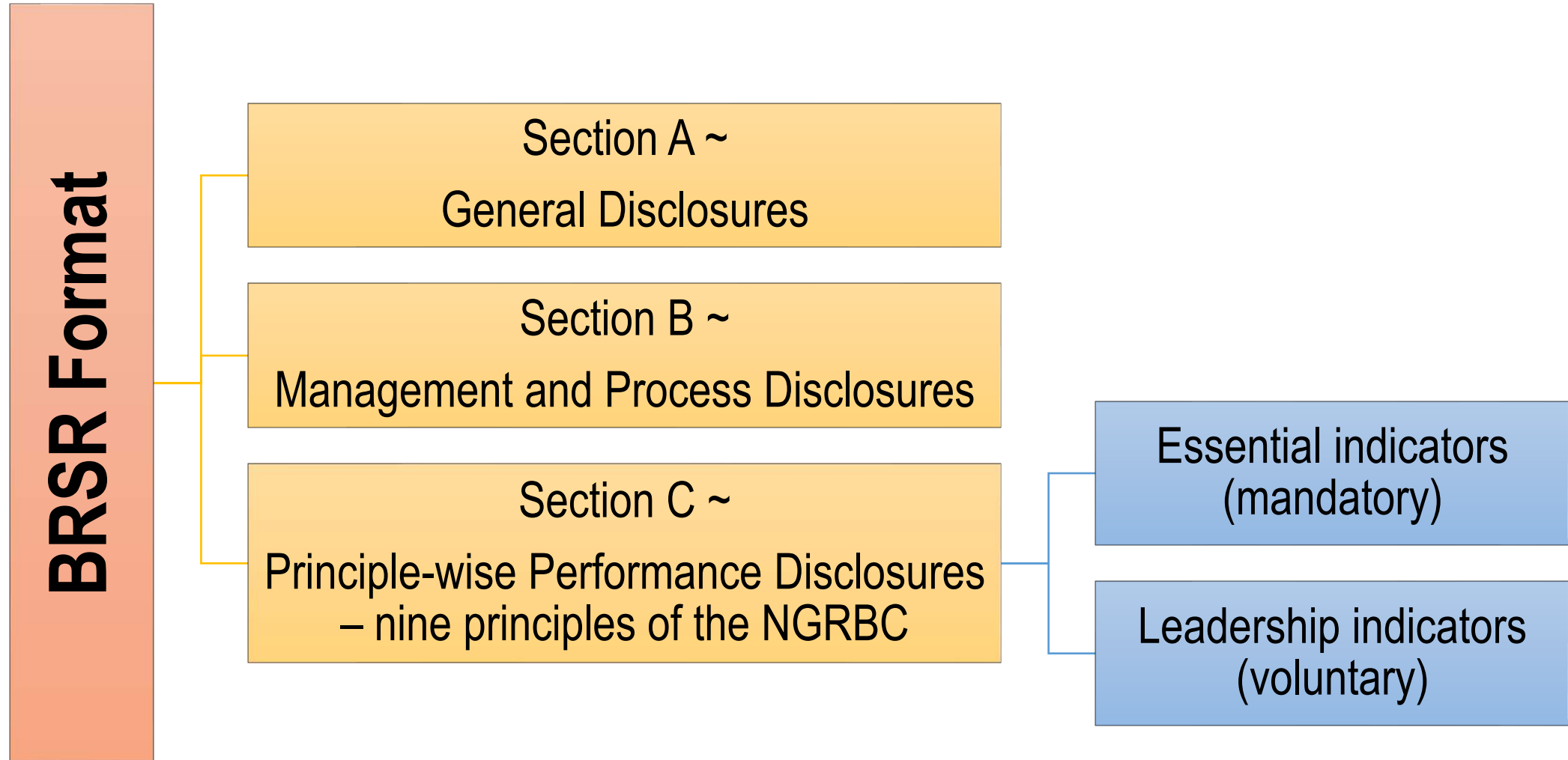
However, there are challenges because of the lack of standardization of reporting. On average, just 5% of stocks in Asia report metrics on emissions compared with 66% in the US and 78% in Europe, showed BofA's research. Globally, market regulators are addressing the lack of standardization through policy implementation. In Europe, the Sustainable Finance

Source: Livemint; 10th Jan., 2022

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BRSR – the format configuration



Business Responsibility and Sustainability Reporting Walkthrough

Section A: General Disclosures

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1. Corporate Identity Number (CIN) of the Listed Entity
2. Name of the Listed Entity
3. Year of incorporation
4. Registered office address
5. Corporate address
6. E-mail
7. Telephone
8. Website
9. Financial year for which reporting is being done
10. Name of the Stock Exchange(s) where shares are listed
11. Paid-up Capital
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report
13. Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together).

Auto-filled
once you
enter the CIN

Details shall be based on last
MGT-7 filings made

Boundary should be consistent
throughout the report

II. Products/services

14. Details of business activities (*accounting for 90% of the turnover*):

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity

BRS Reporting Walkthrough – Section A: General Disclosures

15. Products/Services sold by the entity (accounting for 90% of the entity's Turnover):

S. No.	Product/Service	NIC Code	% of total Turnover contributed
			Individual Turnover

III. Operations

16. Number of locations where plants and/or operations/offices of the entity are situated:

Location	Number of plants	Number of offices	Total
National			
International			

17. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	
International (No. of Countries)	

b. What is the contribution of exports as a percentage of the total turnover of the entity?

c. A brief on types of customers

BRS Reporting Walkthrough – Section A: General Disclosures

IV. Employees

18. Details as at the end of Financial Year: **“Employee” u/s 2(l) of the Industrial Relations Code, 2020**

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1.	Permanent (D)					
2.	Other than Permanent (E)					
3.	Total employees (D + E)					
WORKERS						
4.	Permanent (F)					
5.	Other than Permanent (G)					
6.	Total workers (F + G)					

“Worker” u/s 2(zr) of the Industrial Relations Code, 2020

b. Differently abled Employees and workers:

S. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)					
2.	Other than Permanent (E)					
3.	Total differently abled employees (D + E)					
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)					
5.	Other than permanent (G)					
6.	Total differently abled workers (F + G)					

“persons with disabilities” defined under The Rights of Persons with Disabilities Act, 2016

BRS Reporting Walkthrough – Section A: General Disclosures

19. Participation/Inclusion/Representation of women

	Total (A)	No. and percentage of Females	
		No. (B)	% (B / A)
Board of Directors			
Key Management Personnel			

BOD “Board” & KMP as defined under Companies Act, 2013

20. Turnover rate for permanent employees and workers

(Disclose trends for the past 3 years)

	FY ____ (Turnover rate in current FY)			FY ____ (Turnover rate in previous FY)			FY ____ (Turnover rate in the year prior to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
	Permanent Employees								
Permanent Workers									

V. Holding, Subsidiary and Associate Companies (including joint ventures)

21. (a) Names of holding / subsidiary / associate companies / joint ventures

S. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
				any

- Participation of external parties in Company’s initiatives
- E.g Recycling, Energy Offset etc.

BRS Reporting Walkthrough – Section A: General Disclosures

VI. CSR Details

22. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: **(Yes/No)**
 (ii) Turnover (in Rs.)
 (iii) Net worth (in Rs.)

VII. Transparency and Disclosures Compliances

23. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If Yes, then provide web-link for grievance redress policy)	FY ____ Current Financial Year			FY ____ Previous Financial Year		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Shareholders							
Employees and workers	Communities						
Customers	Investors (other than shareholders)						
Value Chain Partners							
Other (please specify)							

Raise and resolve concerns effectively and transparently

BRS Reporting Walkthrough – Section A: General Disclosures

24. Overview of the entity's material responsible business conduct issues

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
		Could be based on grievances	Could be based impact		

Business Responsibility and Sustainability Reporting Walkthrough

Section B: Management and Process Disclosures

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)									
b. Has the policy been approved by the Board? (Yes/No)									
c. Web Link of the Policies, if available									
2. Whether the entity has translated the policy into procedures. (Yes / No)									
3. Do the enlisted policies extend to your value chain partners? (Yes/No)									
4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustea) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.									
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.									
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.									

Nine Principles:

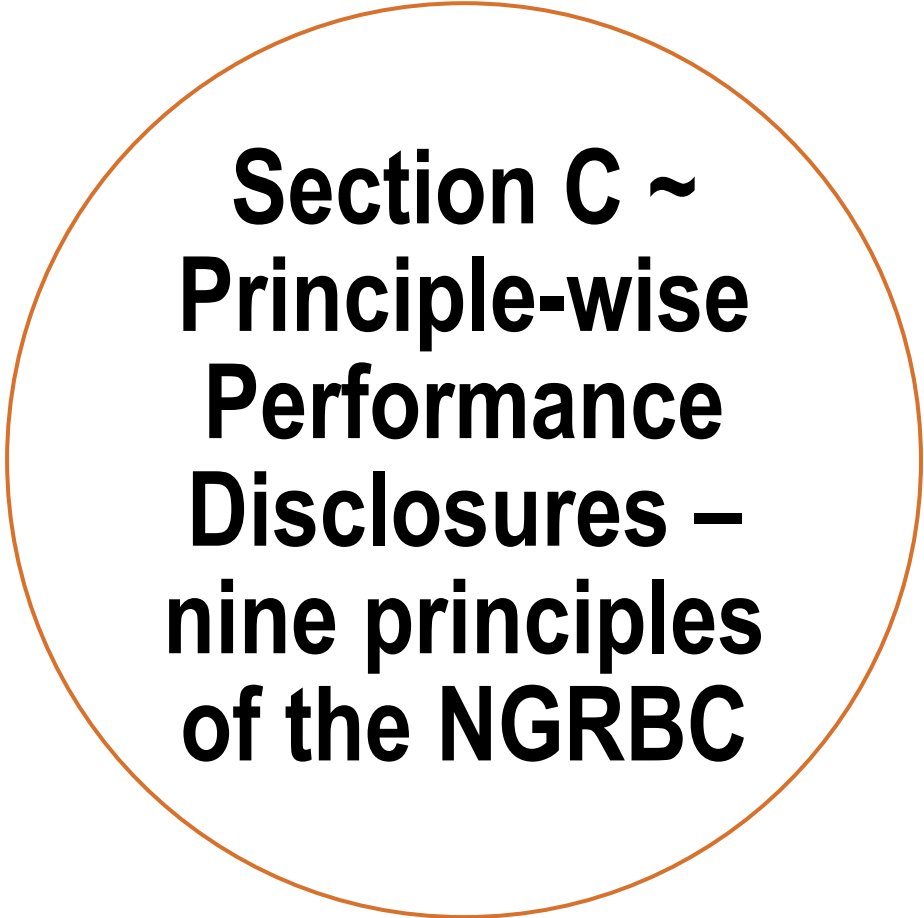
1. Conduct being ethical, transparent and accountable and with integrity;
2. Safe and sustainable goods/ services;
3. Employees well-being;
4. Stakeholders' interests;
5. Human rights;
6. Protect and restore environment;
7. Policy advocacy in transparent and responsible manner;
8. Inclusive growth and equitable development;
9. Consumers' interests

BRS Reporting Walkthrough – Section B: Management & Process Disclosures

Governance, leadership and oversight	
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (<i>listed entity has flexibility regarding the placement of this disclosure</i>)	
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).	Implementation and Oversight – could be different
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Enter Composition – with name and designations

10. Details of Review of NGRBCs by the Company:																			
Subject for Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee	Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)																	
		P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action																			
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances																			
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.		P1	P2	P3	P4	P5	P6	P7	P8	P9									

Review and evaluation akin to internal audit



**Section C ~
Principle-wise
Performance
Disclosures –
nine principles
of the NGRBC**

Business Responsibility and Sustainability Reporting Walkthrough

Principle 1

“Businesses should conduct and govern themselves with integrity in a manner that is Ethical, Transparent and Accountable”

Essential Indicators			
1. Percentage coverage by training and awareness programmes on any of the Principles during the financial year:			
Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	%age of persons in respective category covered by the awareness programmes
Board of Directors			% of such persons that are covered under the blanket of awareness programs
Key Managerial Personnel			
Employees other than BoD and KMPs			
Workers			

No bias, can put best foot forward

BRS Reporting Walkthrough – Section C: Principle Wise Disclosures (P1)

2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine					
Settlement					
Compounding fee					
Non-Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)	
Imprisonment					
Punishment					

3. Of the instances disclosed in Question 2 above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed.

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy.
5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption:

	FY ____ (Current Financial Year)	FY ____ (Previous Financial Year)
Directors		
KMPs		
Employees		
Workers		

- Risk assessment procedures / ICs
- Mechanism for bribery/complaints
- Coverage of trainings on anti-corruption

BRS Reporting Walkthrough – Section C: Principle Wise Disclosures (P1)

6. Details of complaints with regard to conflict of interest:

	FY ____ (Current Financial Year)		FY ____ (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors				
Number of complaints received in relation to issues of Conflict of Interest of the KMPs				

7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.

Leadership Indicators

1. Awareness programmes conducted for value chain partners on any of the Principles during the financial year:

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes

2. Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? **(Yes/No)** If Yes, provide details of the same.

Process along with details of the process

Business Responsibility and Sustainability Reporting Walkthrough

Principle 2

“Businesses should provide goods and services in a manner that is sustainable and safe”

Essential Indicators						
1. Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.						
	Current Year	Financial	Previous Year	Financial	Details of improvements in environmental and social impacts	of in and
R&D	Integration of social, ethical and environmental performance factors into the process of selecting suppliers					
Capex						
2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No) b. If yes, what percentage of inputs were sourced sustainably?						

- Describe the processes in place to safely reclaim your products for reusing, recycling and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.
- Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

Reclaiming = collection of products + packaging materials at the end of useful life for reuse/recycle/safe disposal

- Reuse = same purpose
- Recycle = re-processing for new materials
- Disposal = safe disposal

BRS Reporting Walkthrough – Section C: Principle Wise Disclosures (P2)

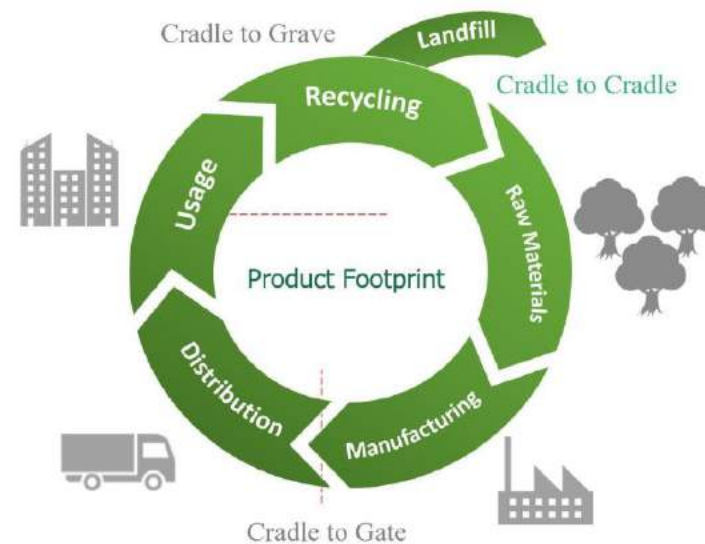
Leadership Indicators

1. Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?

NIC Code	Name of Product /Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.

Life Cycle Assessment

Impact on resources and environment through the supply chain



Business Responsibility and Sustainability Reporting Walkthrough

2. If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.

Name of Product / Service	Description of the risk / concern	Action Taken

Proactive: Potential Risks
Reactive: Actual Risks

For each product:

- Who did they pose risk to?
- Measures taken to mitigate
- Outcomes

3. Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).

Indicate input material	Recycled or re-used input material to total material	
	FY ____ Current Financial Year	FY ____ Previous Financial Year

4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format:

	FY ____ Current Financial Year			FY ____ Previous Financial Year		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)						
E-waste						
Hazardous waste						
Other waste						

5. Reclaimed products and their packaging materials (as percentage of products sold) for each product category.

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category

BRS Reporting Walkthrough – Section C: Principle Wise Disclosures (P3)

2. Details of retirement benefits, for Current FY and Previous Financial Year.

Benefits	FY ____ Current Financial Year			FY ____ Previous Financial Year		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF			Upto date of this doc			
Gratuity						
ESI						
Others – please specify						

3. **Accessibility of workplaces**

Physical accessibility

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.
5. Return to work and Retention rates of permanent employees and workers that took parental leave.

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male				
Female				
Total				

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief.

	Yes/No (If Yes, then give details of the mechanism in brief)
Permanent Workers	
Other than Permanent Workers	
Permanent Employees	
Other than Permanent Employees	

BRS Reporting Walkthrough – Section C: Principle Wise Disclosures (P3)

7. Membership of employees and worker in association(s) or Unions recognised by the listed entity:

Category	FY ____ (Current Financial Year)			FY ____ (Previous Financial Year)		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees						
- Male						
- Female						
Total Permanent Workers						
- Male						
- Female						

Who are part of associations recognized by entity / Board

Criteria KNOWN to the employee; Review should be with the knowledge of the employee – not arbitrary

8. Details of training given to employees and workers:

Category	FY ____ Current Financial Year				FY ____ Previous Financial Year			
	Total (A)	On Health and safety measures (B)	On Skill upgradation (C)	Skill upgradation (A)	Total (D)	On Health and safety measures (E)	On Skill upgradation (F)	Skill upgradation (D)
	No. (B)	% (B / A)	No. (C)	% (C / A)	No. (E)	% (E / D)	No. (F)	% (F / D)
Employees								
Male	Wide coverage e.g. health safety = mental / physical / workplace safety							
Female								
Total								
Workers								
Male	Internal / External Trainings							
Female								
Total								

9. Details of performance and career development reviews of employees and worker:

Category	FY ____ Current Financial Year			FY ____ Previous Financial Year		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male						
Female						
Total						
Workers						
Male						
Female						
Total						

BRS Reporting Walkthrough – Section C: Principle Wise Disclosures (P3)

10. Health and safety management system:

- Whether an occupational health and safety management system has been implemented by the entity? **(Yes/ No)**. If yes, the coverage such system?
- What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?
- Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)
- Do the employees/ worker of the entity have access to non-occupational medical and healthcare services? **(Yes/ No)**

Hazard = Exposure / Potential of occurrence and the severity

11. Details of safety related incidents, in the following format:

Safety Incident/Number	Category	FY ____	
		Current Financial Year	Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees		
	Workers		
Total recordable work-related injuries	Employees		
	Workers		
No. of fatalities	Employees		
	Workers		
High consequence work-related injury or ill-health (excluding fatalities)	Employees		
	Workers		

12. Describe the measures taken by the entity to ensure a safe and healthy work place.

Negative impacts due to operations / products / services + scope (specific employees / activities / others – what all is covered by such measures?)

13. Number of Complaints on the following made by employees and workers:

	FY ____ (Current Financial Year)			FY ____ (Previous Financial Year)		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions						
Health & Safety						

14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	
Working Conditions	

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.

BRS Reporting Walkthrough – Section C: Principle Wise Disclosures (P3)

Leadership Indicators

- Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N).
- Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.
- Provide the number of employees / workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY ____ (Current Financial Year)	FY ____ (Previous Financial Year)	FY ____ (Current Financial Year)	FY ____ (Previous Financial Year)
Employees				
Workers				

- Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)

- Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	Internal / External
Working Conditions	

- Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.

One or any partner – could be under planning stage also

Business Responsibility and Sustainability Reporting Walkthrough

Principle 4

“Businesses should respect the interests of and be responsive to all its stakeholders”

Essential Indicators				
1. Describe the processes for identifying key stakeholder groups of the entity.				
2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.				
Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement

Marginal / Vulnerable “Disadvantaged”
 Ethnicity / Descent
 Age / Gender / Profession / Physical / Beliefs – political or religious

Channels + if info available in vernacular

Leadership Indicators
1. Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.
2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were <u>incorporated</u> into policies and activities of the entity. Demonstrate-d
3. Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups.

1. Concerns
2. Complaints
3. Steps taken to mitigate

Business Responsibility and Sustainability Reporting Walkthrough

Principle 5

“Businesses should respect and promote human rights”

Essential Indicators						
1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:						
Category	FY ____ Current Financial Year			FY ____ Previous Financial Year		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent						
Other than permanent						
Total Employees						
Workers						
Permanent						
Other than permanent						
Total Workers						

Provided training – on human right issues relevant to operations, including the applicability of the human rights policies or procedures to the work done by employees / workers.

2. Details of minimum wages paid to employees and workers, in the following format:

Category	FY ____ Current Financial Year				FY ____ Previous Financial Year					
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (A)	No. (C)	% (A)		No. (E)	% (D)	No. (F)	% (D)
Employees										
Permanent										
Male										
Female										
Other than Permanent										
Male										
Female										
Workers										
Permanent										
Male										
Female										
Other than Permanent										
Male										
Female										

“Remuneration” = All sums paid for services rendered, incl. perquisites u/s 2(78), CA

“Salary” = CTC, including annuity payouts and advances (IT Act)

Wages (u/s 2(y) of Code on Wages, 2019)

- BP+DA+Retaining All+Perquisites (Limited to 15% of wages without)
- Excl. [A] → Bonus, ER pension & PF, special, commission (upto ½ of wages without A)
- Excl. [B] → Gratuity, retrenchment compensation

BRS Reporting Walkthrough – Section C: Principle Wise Disclosures (P5)

3. Details of remuneration/salary/wages, in the following format:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)				
Key Managerial Personnel				
Employees other than BoD and KMP				
Workers				

4. Do you have a focal point (Individual/ Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? **(Yes/No)**

5. Describe the internal mechanisms in place to redress grievances related to human rights issues.

Assessing the potential risks

Mechanism description + link

6. Number of Complaints on the following made by employees and workers:

	FY ____ Current Financial Year			FY ____ Previous Financial Year		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment						
Discrimination at workplace						
Child Labour						
Forced Labour/Involuntary Labour						
Wages						
Other human rights related issues						

Discrimination is an open-ended term and to be understood as such – could be on the basis of **ANYTHING** – mitigate via open ended policy and grievance redressal mechanism

7. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.

8. Do human rights requirements form part of your business agreements and contracts? **(Yes/No)**

BRS Reporting Walkthrough – Section C: Principle Wise Disclosures (P5)

9. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	
Forced/involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others – please specify	

10. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.

Leadership Indicators

1. Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.
2. Details of the scope and coverage of any Human rights due-diligence conducted.

3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	
Discrimination at workplace	
Child Labour	
Forced Labour/Involuntary Labour	
Wages	
Others – please specify	

5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.

Business Responsibility and Sustainability Reporting Walkthrough

Principle 6

“Businesses should respect and make efforts to protect and restore the environment”

Essential Indicators

1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:

Parameter	FY ____ (Current Financial Year)	FY ____ (Previous Financial Year)
Total electricity consumption (A)	Generated / consumed – at point of consumption	
Total fuel consumption (B)		
Energy consumption through other sources (C)		
Total energy consumption (A+B+C)	Conversion methods, calculations and standards used - disclose	
Energy intensity per rupee of turnover (Total energy consumption/turnover in rupees)	Per unit of other metrics such as production volume / qty	
Energy intensity (optional) – the relevant metric may be selected by the entity		

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

2. Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.

BRS Reporting Walkthrough – Section C: Principle Wise Disclosures (P6)

3. Provide details of the following disclosures related to water, in the following format:

Parameter	FY ____ (Current Financial Year)	FY ____ (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water		
(ii) Groundwater		
(iii) Third party water	municipal water / pvt. suppliers	
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)		
Total volume of water consumption (in kilolitres)	Consumption includes polluting	
Water intensity per rupee of turnover (Water consumed / turnover)		
Water intensity (optional) – the relevant metric may be selected by the entity	Conversion methods, calculations and standards used - disclose	

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

For easier calc, Consumption = Total water withdrawal – total water discharge

4. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.

Treatment to ensure zero waste-water discharge

5. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:

Parameter	Please specify unit	FY ____ (Current Financial Year)	FY ____ (Previous Financial Year)
NOx			
SOx			
Particulate matter (PM)			
Persistent organic pollutants (POP)		Can use PCB filings / certifications to understand the scope of organization's footprint.	
Volatile organic compounds (VOC)			
Hazardous air pollutants (HAP)			
Others – please specify			

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

BRS Reporting Walkthrough – Section C: Principle Wise Disclosures (P6)

6. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:

Parameter	Unit	FY ____ (Current Financial Year)	FY ____ (Previous Financial Year)
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	<i>Metric tonnes of CO2 equivalent</i>		
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	<i>Metric tonnes of CO2 equivalent</i>		
Total Scope 1 and Scope 2 emissions per rupee of turnover			
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity			

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

7. Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details.

GHG includes:

- Carbon dioxide (CO2)
- Methane (CH4)
- Nitrous oxide (N2O)
- Hydrofluorocarbons (HFCs)
- Perfluorocarbons (PFCs)
- Sulphur hexafluoride (SF6)
- Nitrogen trifluoride (NF3)

Scope 1 = direct from sources owned / controlled by entity

- Could be from a physical unit or process; unintentional e.g. leakages to be included

Scope 2 = indirect as a result of energy / electricity / steam consumed by entity e.g. electricity purchased / consumed from a coal plant

Breakup into gases is voluntary

BRS Reporting Walkthrough – Section C: Principle Wise Disclosures (P6)

8. Provide details related to waste management by the entity, in the following format:

Parameter	FY ____ (Current Financial Year)	FY ____ (Previous Financial Year)
Total Waste generated (in metric tonnes)		
Plastic waste (A)		
E-waste (B)		
Bio-medical waste (C)		
Construction and demolition waste (D)		
Battery waste (E)		
Radioactive waste (F)		

Total waste generated in/as a result of entity's activities;
not to include value chain / consumption

Other Hazardous waste. Please specify, if any. (G)		
Other Non-hazardous waste generated (H) . Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)		
Total (A+B + C + D + E + F + G + H)		
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled		
(ii) Re-used		
(iii) Other recovery operations		
Total		
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	Incineration = CONTROLLED burning	
(ii) Landfilling		
(iii) Other disposal operations		
Total		

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

BRS Reporting Walkthrough – Section C: Principle Wise Disclosures (P6)

9. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

10. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:

S. No.	Location of operations/offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.

Could be through anything – from Materials / product / process innovation to selection of vendors

11. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link

12. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in India; such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any

BRS Reporting Walkthrough – Section C: Principle Wise Disclosures (P6)

Leadership Indicators

1. Provide break-up of the total energy consumed (in Joules or multiples) from renewable and non-renewable sources, in the following format:

Parameter	FY ____ (Current Financial Year)	FY ____ (Previous Financial Year)
From renewable sources		
Total electricity consumption (A)	Non-renewable includes nuclear	
Total fuel consumption (B)		
Energy consumption through other sources (C)		
Total energy consumed from renewable sources (A+B+C)		
From non-renewable sources		
Total electricity consumption (D)		
Total fuel consumption (E)		
Energy consumption through other sources (F)		
Total energy consumed from non-renewable sources (D+E+F)		

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

2. Provide the following details related to water discharged:

Parameter	FY ____ (Current Financial Year)	FY ____ (Previous Financial Year)
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water		
- No treatment		
- With treatment – please specify level of treatment		
(ii) To Groundwater		
- No treatment		
- With treatment – please specify level of treatment		
(iii) To Seawater		
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties		
- No treatment		
- With treatment – please specify level of treatment		
(v) Others		
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)		

Levels of treatment:

- Primary – removal of solids (float/sedimented)
- Secondary – dissolved / suspended
- Tertiary – improve water quality – remove harmful chemicals

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

BRS Reporting Walkthrough – Section C: Principle Wise Disclosures (P6)

3. Water withdrawal, consumption and discharge **in areas of water stress** (in kilolitres):

For each facility / plant located in areas of water stress, provide the following information:

- (i) Name of the area
- (ii) Nature of operations
- (iii) Water withdrawal, consumption and discharge in the following format:

Parameter	FY ____ (Current Financial Year)	FY ____ (Previous Financial Year)
Water withdrawal by source (in kilolitres)		
(i) Surface water		
(ii) Groundwater		
(iii) Third party water		
(iv) Seawater / desalinated water		
(v) Others		
Total volume of water withdrawal (in kilolitres)		
Total volume of water consumption (in kilolitres)		
Water intensity per rupee of turnover (Water consumed / turnover)		
Water intensity (optional) – the relevant metric may be selected by the entity		

Water discharge by destination and level of treatment (in kilolitres)

(i) Into Surface water		
- No treatment		
- With treatment – please specify level of treatment		
(ii) Into Groundwater		
- No treatment		
- With treatment – please specify level of treatment		
(iii) Into Seawater		
- No treatment		
- With treatment – please specify level of treatment		
(iv) Sent to third-parties		
- No treatment		
- With treatment – please specify level of treatment		
(v) Others		
- No treatment		
- With treatment – please specify level of treatment		
Total water discharged (in kilolitres)		

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

BRS Reporting Walkthrough – Section C: Principle Wise Disclosures (P6)

4. Please provide details of total Scope 3 emissions & its intensity, in the following format:

Parameter	Unit	FY ____	
		(Current Financial Year)	(Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	Indirect not included in Scope 2; Upstream & Downstream	
Total Scope 3 emissions per rupee of turnover		Upstream – upward in value chain Downstream – downward in value chain	
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity			

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

5. With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

6. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative

7. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.

8. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.

Vendor selection

9. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.

Business Responsibility and Sustainability Reporting Walkthrough

Principle 7

“Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent”

Essential Indicators		
1. a. Number of affiliations with trade and industry chambers/ associations.		
b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.		
S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		

2. Provide details of corrective action taken or underway on any issues related to anti-competitive conduct by the entity, based on adverse orders from regulatory authorities.

Name of authority	Brief of the case	Corrective action taken

Leadership Indicators					
1. Details of public policy positions advocated by the entity:					
S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others - please specify)	Web Link, if available
		-forming coalitions -industry chambers -Social marketing			To stand taken

Business Responsibility and Sustainability Reporting Walkthrough

Principle 8

“Businesses, should promote inclusive growth and equitable development”

Essential Indicators						
1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.						
Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link	
2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:						
S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)

Assessing and managing for the intended and unintended social consequences. Disclose if undertaken in compliance with laws such as the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013

BRS Reporting Walkthrough – Section C: Principle Wise Disclosures (P8)

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)

3. Describe the mechanisms to receive and redress grievances of the community.
4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:

	FY ____	
	Current Year	Previous Financial Year
Directly sourced from MSMEs/ small producers		
Sourced directly from within the district and neighbouring districts		

Local Community = economically, socially or environmentally impacted (positively or negatively) by an organization's operations

Small producer = sole proprietorships / co-operatives and producer companies

M/S/ME = 1-5cr turnover / Inv<10cr & turnover<50cr / Inv<50cr & turnover<250cr

Leadership Indicators

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):

Details of negative social impact identified	Corrective action taken

2. Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:

S. No.	State	Aspirational District	Amount spent (In INR)

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No)
 (b) From which marginalized /vulnerable groups do you procure?
 (c) What percentage of total procurement (by value) does it constitute?

BRS Reporting Walkthrough – Section C: Principle Wise Disclosures (P8)

4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:

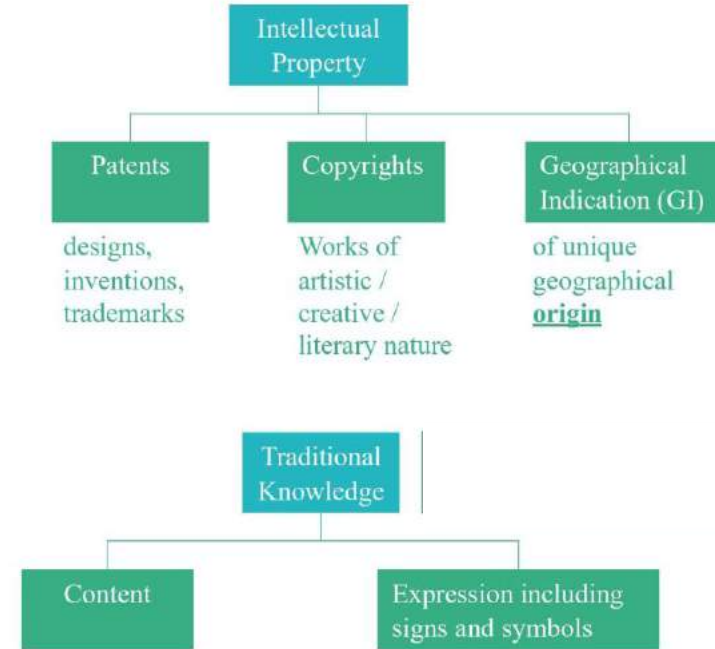
S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share

5. Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.

Name of authority	Brief of the Case	Corrective action taken

6. Details of beneficiaries of CSR Projects:

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups



Business Responsibility and Sustainability Reporting Walkthrough

Principle 9

“Businesses, should engage with and provide value to their consumers in a responsible manner”

Essential Indicators	
1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.	100w + link
2. Turnover of products and/ services as a percentage of turnover from all products/service that carry information about:	
	As a percentage to total turnover
Environmental and social parameters relevant to the product	
Safe and responsible usage	e.g. energy, water consumed etc.
Recycling and/or safe disposal	

“Transparency” & Strategic Opportunity

3. Number of consumer complaints in respect of the following:

	FY ____ (Current Financial Year)		Remarks	FY ____ (Previous Financial Year)		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
	Data privacy					
Advertising						
Cyber-security						
Delivery of essential services						
Restrictive Trade Practices			“Anti-Competitive”			
Unfair Trade Practices						
Other						

Unfair or deceptive practices to promote sales or use of goods / services (Consumer Protection Act, 1986)

BRS Reporting Walkthrough – Section C: Principle Wise Disclosures (P9)

4. Details of instances of product recalls on account of safety issues:

	Number	Reasons for recall
Voluntary recalls	Voluntary / Forced	
Forced recalls		

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? **(Yes/No)** If available, provide a web-link of the policy.

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.

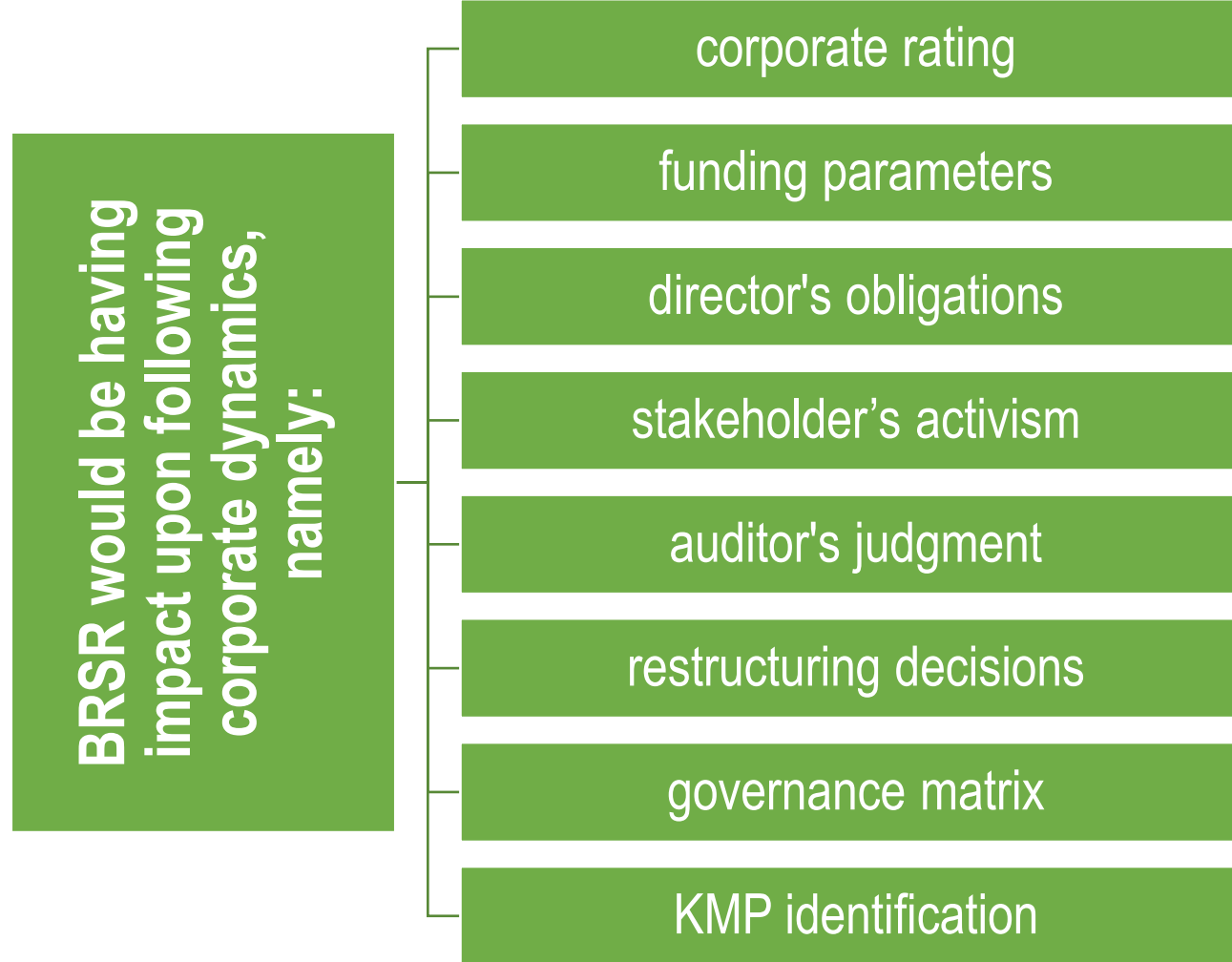
Leadership Indicators

- Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available). e.g., website, app(s), call centers
- Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.
- Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.
- Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)
- Provide the following information relating to data breaches:
 - Number of instances of data breaches along-with impact
 - Percentage of data breaches involving personally identifiable information of customers

Information included:
 a) Suo Motto?
 b) Under any certification etc. where such requirement exists?

If yes, what trends?
 -self reflective
 -opportunity to improve customer experience

Impact



IFRS | Corporate Laws | Due Diligence | Forensic Audits

Thank you

Kamal Garg & Associates
cakamalgarg@gmail.com; 9811054015