

Technical Report
INDIC EMS Electronics
2024-25

October 2025

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INTRODUCTION

This Technical Report provides a consolidated summary of our historical non-financial performance, serving as a key reference point for stakeholders seeking transparency and accountability in our sustainability journey. It highlights essential metrics and KPIs across environmental, social, and governance dimensions, and aligns with globally recognized disclosure frameworks to ensure consistency and comparability.

Our ESG goals and commitments are developed in alignment with the United Nations Sustainable Development Goals (SDGs), reflecting our broader responsibility to contribute to global progress. Each section of this report is marked with corresponding SDG icons to indicate alignment with specific goals, enabling users to easily navigate the intersections between our business practices and global sustainability priorities.

This report is intended to support informed decision-making by investors, analysts, and other stakeholders, offering a clear and structured view of our ESG performance and strategic direction.

About the Company

Indic EMS Electronics Pvt. Ltd. is a leading electronics manufacturing services (EMS) company, specializing in high-precision PCB assembly and end-to-end lifecycle solutions for a wide range of industries. Founded in 2007 and headquartered in Doddaballapura, Karnataka, India, Indic has grown into a trusted partner for global clients across automotive, energy, industrial, medical, telecom, and IoT sectors.

With a mission to deliver excellence through innovation, Indic combines advanced manufacturing capabilities with a strong commitment to quality, sustainability, and social impact.



Indic EMS supports the Sustainable Development Goals.

About Organization	Details
Industry	Manufacturing of Electronics
Location	Doddaballapura, Bengaluru
Number of employees	160

MATERIALITY ASSESSMENT

Indic has adopted a single materiality approach to identify and prioritize sustainability topics that represent the most significant impacts on the environment, society, and the economy. This approach ensures that sustainability efforts are focused on areas where our organization's operations, products, and value chain create the greatest positive or negative impacts.

The assessment provides us with a structured foundation for integrating sustainability into overall business strategy, risk management, and reporting. It enables us as an organization to allocate resources effectively, set measurable targets, and enhance transparency with stakeholders.

Our Approach to Materiality Assessment

The materiality assessment process follows a structured methodology to ensure relevance, consistency, and alignment with global standards

1. Defining Scope

The scope of the assessment includes all our operational units, key geographies we operate in, and critical value chain elements where significant impacts may occur. The assessment focuses on identifying topics that reflect our organization's most significant environmental and social impacts.

2. Identifying material topics

We developed a comprehensive list of material topics through benchmarking against industry peers and sector-specific sustainability frameworks. We further aligned these topics with strategic priorities and regulatory requirements that Indic is obliged to meet. This process resulted in a refined set of topics relevant to Indic's operations and stakeholder expectations.

3. Stakeholder engagement

We gathered stakeholder inputs from 28 respondents, consisting of senior management and key management personnel through structured surveys and feedback forms. The engagement process captured perceptions of impact significance, emerging concerns, and expectations for mitigation or enhancement.

4. Impact analysis and scoring

Each material topic was assessed based on the Business Impact score which was calculated upon the list of material topics derived from peer benchmarking and sector-specific sustainability frameworks and finally the Stakeholder Impact score which was calculated based on the results of the structured questionnaire that was shared to our internal stakeholders.

5. Prioritizing material topics

Topics were ranked based on their overall impact score, with stakeholder priority serving as a secondary factor for sequencing actions. The prioritization process was validated through internal workshops with cross-functional teams to ensure alignment with strategic objectives.

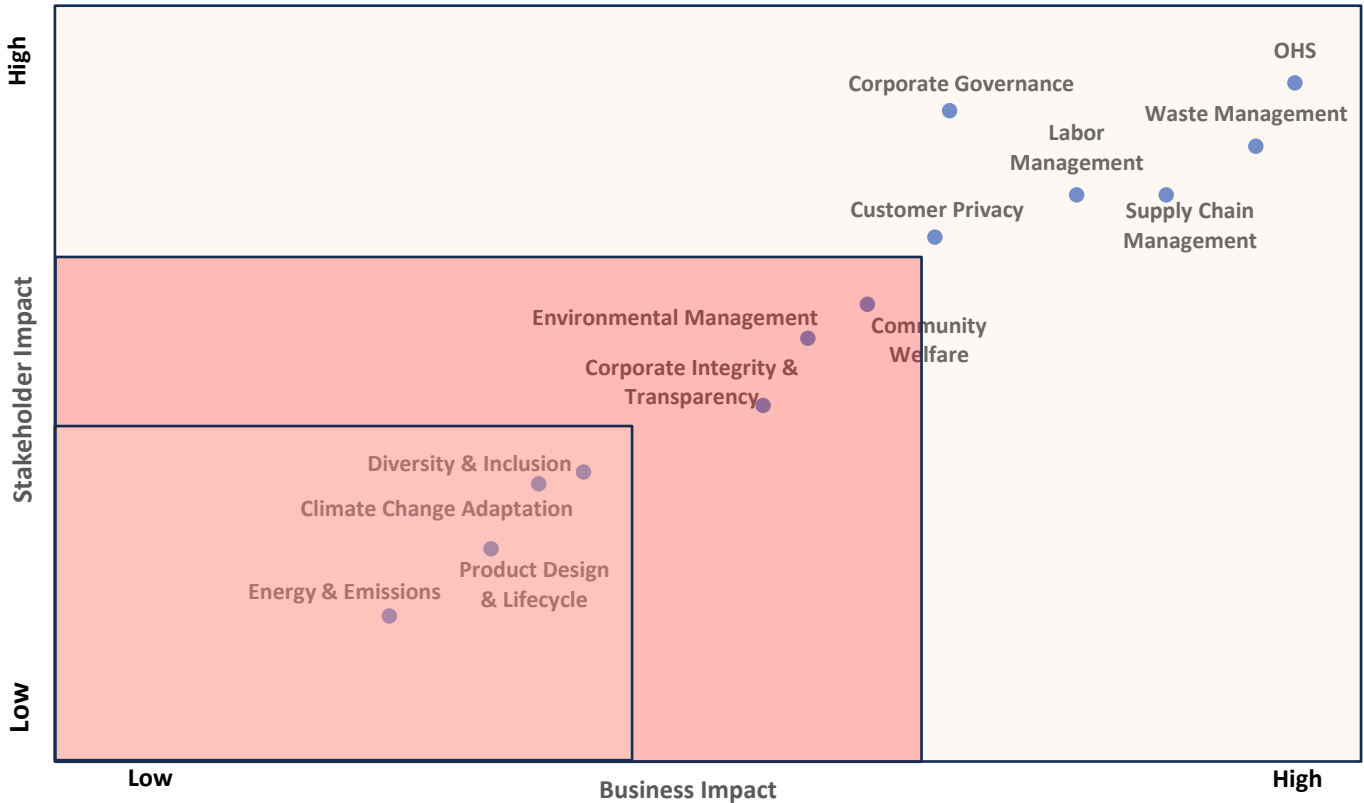
Material Topics Identified

The following material topics were identified and categorized under Environmental, Social, and Governance pillars:

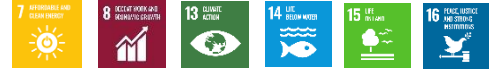
Environment	Social	Governance
Waste and Hazardous substance management	Occupational Health and Safety	Corporate Governance
Environmental Management	Labor Management	Customer Privacy and Protection
Climate Change Adaptation	Supply Chain Management	Corporate Integrity and Transparency
Product design and lifecycle management	Community welfare	
Energy and Emissions	Diversity and Inclusion	

Materiality Map

The overall materiality matrix is derived by consolidating scores obtained from both business impact score and stakeholder impact score. This matrix effectively visualizes the most significant ESG topics for the organization. By integrating both perspectives, the matrix highlights key priorities that align with the organization’s strategic goals, regulatory requirements, and stakeholder expectations, enabling informed decision-making on sustainability initiatives.



ENVIRONMENT PARAMETERS



Our commitment to environmental stewardship is rooted in the belief that sustainable growth and ecological responsibility go hand in hand. As part of our ESG framework, we focus on minimizing our environmental footprint while enabling long-term value creation for stakeholders. This includes proactive measures to reduce greenhouse gas emissions, optimize energy use, conserve water, manage waste responsibly, and ensure sustainable production across our operations and supply chain.

In alignment with national priorities such as India's net-zero vision and global frameworks like the UN Sustainable Development Goals, we are embedding climate resilience and resource efficiency into every stage of our business. Through continuous innovation, adoption of clean technologies, and robust environmental management systems, we aim to transition towards a low-carbon, circular, and water-positive future.

Looking ahead, we will continue to strengthen our environmental performance by setting science-based targets, scaling renewable energy adoption, enhancing water stewardship, and driving circularity initiatives across our value chain.

Metrics	FY 2024-2025	GRI
Energy Consumption		302 302-3
Electricity Consumption (in MWh)	2809.2780	
Fuel Consumption (in Liters)	18950	
Energy Intensity (MWh per rupees lakhs revenue)	0.045	
Energy Intensity (MWh per employee)	3.51	
Greenhouse Gas Emissions (in tCO ₂ e)		305
Scope 1 Emissions	206.17	
Stationary Emissions	43.36	
Mobile Emissions	60.43	
Fugitive Emissions	101.72	
Process Emissions	Nil	
Scope 2 Emissions	2042.35	
Market based Emissions	Nil	
Location Based Emissions	2042.35	
Total Scope 1 and Scope 2 Emissions	2248.51	
Emission Intensity per Employee (tCO ₂ e Emissions Per Employee)	1.83	
Emission Intensity (Kg CO ₂ e per Product)	1.12	

Metrics	FY 2024-2025	GRI
Waste Management (in MT)		306
Total waste generated	255.40	
Total waste recycled	255.40	
Total waste disposed	Nil	
Waste intensity (MT per rupees lakhs revenue)	0.004	
Waste intensity (MT per employee)	0.31	
Non-hazardous waste management (in MT)		306-3
Non-hazardous waste generated	213.17	
Non-hazardous waste recycled	213.17	
Non-hazardous waste disposed	Nil	
Hazardous waste management (in MT)		306-3
Hazardous waste generated	42.23	
Hazardous waste recycled	42.23	
Hazardous waste disposed	Nil	

Metrics	FY 2024-2025	GRI
Products reclaimed (units)		301-3
Total products sold	1996756	
Number of products and its packaging reclaimed	240000	
Percentage of product and its packaging material reclaimed	12%	

Greenhouse Gas Emissions

We are committed to minimizing our environmental footprint through proactive and measurable actions aimed at reducing greenhouse gas (GHG) emissions across our operations. As a responsible electronics manufacturing services provider, we recognize the critical role we play in advancing climate-conscious practices within the global supply chain.

We have established a formal policy on emissions management that defines our approach to monitoring, reducing, and reporting GHG emissions. This policy reflects our strong commitment to sustainability and compliance with international environmental standards. Through this framework, we ensure that all operations align with our long-term vision of reducing carbon intensity and promoting energy efficiency.

To achieve these goals, we have initiated energy-efficient upgrades across our manufacturing facilities and optimized production processes to reduce waste. Through continuous monitoring and data-driven assessments, we maintain transparency and accountability in our emissions management practices.

Going forward, we are focused on integrating low-carbon technologies, enhancing material efficiency, and collaborating with partners to promote circular economy principles. These efforts are aligned with global sustainability frameworks and reflect our long-term vision of building a resilient, climate-positive business that supports both innovation and environmental stewardship.

Waste and Hazardous Substance Management

We follow a structured approach to waste management under our Waste Management Policy, ensuring compliance and sustainability across all operations. As part of our circularity initiatives, we have introduced a process to reuse solder dross powder, supported by specialized equipment that has already been procured. This initiative will significantly reduce dross waste and improve material efficiency.

All hazardous and non-hazardous waste generated by our operations is responsibly managed through a certified third-party contractor that adheres to contractual and legislative obligations for safe disposal. Additionally, faulty equipment and electronic components are crushed and disposed of as e-waste through authorized channels, preventing environmental harm and promoting responsible resource handling.

These practices reflect our commitment to minimizing waste, enhancing material efficiency, and aligning with global sustainability standards.

Environmental management

Indic demonstrates a strong commitment to environmental stewardship through well-defined policies and robust compliance mechanisms. Our overarching Environmental, Social, and Governance (ESG) Policy, supported by a dedicated emission management policy, guides our sustainability strategy and operational practices. These policies ensure that environmental considerations are integrated into decision-making processes and embedded in day-to-day operations.

We strictly adhere to all applicable environmental laws, regulations, and standards, ensuring that our activities remain fully compliant with statutory requirements. A proactive compliance monitoring system is in place to identify and address potential risks before they escalate. As a result of these efforts, we have not incurred any monetary fines, penalties, or sanctions related to environmental non-compliance. Furthermore, there have been no cases brought forward for dispute resolution and no active non-compliant cases during the reporting period, underscoring our commitment to responsible and ethical operations.

Product Design and Lifecycle Management

We integrate sustainability principles into our product design and lifecycle management processes to minimize environmental and social impacts. Our operations are guided by a Sustainable Sourcing Policy, ensuring that procurement decisions reflect environmental responsibility and ethical practices. While our current manufacturing process involves the use of some non-recyclable input materials, we maintain transparency by providing detailed component sourcing information on product labels, along with disclosures on substances that may have potential environmental or social impacts.

All our products comply with applicable international standards, including RoHS (Restriction of Hazardous Substances), ESD (Electrostatic Discharge) protection, and the use of anti-static bags, conductive foam, and ESD-safe packaging to ensure product safety and environmental compliance. To uphold these standards, our Internal Quality Control (IQC) team conducts rigorous physical inspections, ensuring every product meets regulatory and customer requirements. Compliance is further reinforced through a dedicated compliance tracking tool that monitors adherence to Extended Producer Responsibility (EPR) and other relevant regulations. During the reporting period, we recorded zero cases of non-compliance with EPR regulations, reflecting our strong governance and commitment to responsible product lifecycle management.

SOCIAL PARAMETERS



Our social responsibility agenda is centered on creating inclusive growth and shared value for all stakeholders—employees, communities, customers, and partners. We recognize that businesses thrive when people and societies prosper, and therefore, we are committed to fostering diversity, equity, and inclusion, ensuring safe and healthy workplaces, and upholding human rights across our value chain.

Through strategic community development programs, skill-building initiatives, and partnerships with local stakeholders, we aim to empower communities and contribute to national priorities such as education, healthcare, and livelihood generation. Our approach aligns with global frameworks like the UN Sustainable Development Goals while remaining deeply rooted in India's socio-economic context.

We will continue to strengthen our social impact by investing in employee well-being, advancing gender diversity, promoting ethical labor practices, and scaling community initiatives that drive long-term resilience and inclusive growth

Metrics	FY 2024-2025	GRI
Employee Demographics by gender		405-1
Total Employees	800	
Male Employees	444	
Female Employees	356	
Percentage of female employees (%)	44.50%	
On-roll Employees	160	
Male	134	
Female	26	
Percentage of female on-roll employees (%)	16.25%	
Contractual Employees	640	
Male	310	
Female	330	
Percentage of female contractual employees (%)	51.50%	
Employee Demographics by age		405-1
Total Employees		
Under 30 years	498	
30-50 years	286	
Over 50 years	16	

Metrics	FY 2024-2025	GRI
On-roll Employees		
Under 30 years	27	
30-50 years	123	
Over 50 years	10	
Contractual Employees		
Under 30 years	471	
30-50 years	163	
Over 50 years	6	

Metrics	FY 2024-2025	GRI
Employee Remuneration		405-2
Senior Management		
Male	32,84,285	
Female	17,57,195	
Ratio of remuneration female to male	53.50%	
On-roll Employees		
Male	5,08,363	
Female	5,10,060	
Ratio of remuneration female to male	100.33%	

Metrics	FY 2024-2025	GRI
Parental leave		401-3
Employees entitled to parental leave		
Male	4	
Female	2	
Employees who took parental leave		
Male	4	
Female	2	
Employees who returned to work after availing leave		
Male	4	
Female	2	
Employees who returned to work after availing leave and were still employed 12 months after their return		

Metrics	FY 2024-2025	GRI
Male	4	
Female	1	

Metrics	FY 2024-2025	GRI
Performance and career development reviews (in %)		404-3
Employees receiving performance and career development reviews (Only eligible employees)	75%	
Male	64%	
Female	11%	

Metrics	FY 2024-2025	GRI
Training hours (in hours)		404-1
Average total training hours for all employees	4.96	
Average total training hours per employee		
Male	4.61	
Female	5.35	
Average total training hours per employee		
On-roll Employees	7.03	
Contractual Employees	4.42	
Trainings or education pursued externally	Paid and sponsored by Indic	
Soft skills and technical training at partner institutions	Sponsored by Indic as needed	

Metrics	FY 2024-2025	GRI
Occupational Health & Safety		403
Fatalities		
Number of fatalities due to work-related injury	0	
Rate of fatalities due to work-related injury	0	
Injuries		
Number of high consequence work-related injury	0	
Rate of high consequence work-related injury	0	
Number of recordable work-related injury	0	
Rate of recordable work-related injury	0	
LTIFR	0	
Safety Measures	Periodic trainings, SOP, mandatory PPE, Health plan	

Labor Management

We prioritize fair labor practices and employee well-being through a comprehensive framework of policies and programs. Our policies ensure that employees are trained on critical issues such as human rights, anti-corruption, and Occupational Health & Safety (OHS), fostering ethical conduct and a safe, inclusive workplace. These measures form the foundation for promoting human rights, preventing child labor, and building a culture of integrity and respect.

We provide a wide range of employee benefits, including healthcare coverage, parental leave, retirement provisions, bonuses, leave encashment, and service allowances, reflecting our commitment to employee welfare and financial security. In addition, we invest in soft skills and technical training programs in collaboration with partner institutions as part of our CSR initiatives, supporting both professional and personal development.

Performance management is a key focus area, with regular performance reviews and career development discussions designed to help employees achieve their growth objectives.

Diversity & Inclusion

We foster an inclusive workplace culture guided by our Diversity, Equity, and Inclusion (DEI) Policy, which emphasizes equal opportunities, respect, and fairness for all employees. We actively promote gender diversity and have built a workforce with strong female representation across our organization, reflecting our commitment to empowering women in the electronics manufacturing sector.

We ensure that diversity principles are embedded in recruitment, training, and career development processes, creating an environment where employees from different backgrounds can thrive. Our focus remains on maintaining a safe and respectful workplace, free from discrimination or bias, while encouraging collaboration and innovation through diverse perspectives. These practices underscore our belief that diversity is not just a compliance requirement but a strategic advantage that drives creativity, performance, and sustainable growth.

Supply chain management

We ensure that our supply chain operates responsibly and in alignment with our sustainability objectives through a structured supplier onboarding process. This includes the use of a Supplier selection form designed to evaluate new suppliers against environmental, social, and governance (ESG) criteria. This approach ensures that all suppliers meet ethical, environmental, and quality standards before engagement.

All sourcing activities are governed by our Sustainable Sourcing Policy, which emphasizes responsible procurement, transparency, and compliance with applicable regulations. The policy guides suppliers to adopt practices that minimize environmental impact and uphold human rights throughout the value chain. To maintain accountability, we conduct regular assessments and compliance checks, ensuring that suppliers adhere to contractual obligations and sustainability expectations.

Community welfare

We actively contribute to the well-being of the communities in which we operate through targeted Corporate Social Responsibility (CSR) initiatives. We partner with educational and technical institutions to provide training and skill development programs, equipping individuals with both technical expertise and soft skills that enhance employability. These initiatives not only support community development but also help build a skilled workforce aligned with industry needs.

In addition to education-focused programs, we undertake environmental initiatives such as tree plantation drives in surrounding neighborhoods. These efforts aim to improve local green cover, enhance biodiversity, and contribute to climate resilience. By combining skill development with environmental stewardship, we demonstrate a holistic approach to community welfare, reinforcing our commitment to social responsibility and sustainable growth.

Occupational Health and Safety

We place the highest priority on the health, safety, and well-being of our workforce through a robust policy and a certified Occupational Health and Safety (OHS) Management System aligned with ISO 45001, covering all employees. We have achieved zero workplace fatalities and injuries, reflecting our strong safety culture and preventive measures.

To identify and mitigate risks, our safety officers conduct regular risk assessments, with results reviewed by process owners and verified by the Safety Committee through internal and external audits. Employees actively participate in safety governance through Safety Committees, mock drills, and hazard identification programs, fostering a culture of shared responsibility.

We implement a comprehensive EOHS Annual Training Plan, which includes mandatory safety training on PPE usage, Hazard Identification and Risk Assessment (HIRA), material handling equipment, ergonomic awareness, fire safety, emergency preparedness, and hazardous material handling. These programs are supported by practical drills and awareness sessions to ensure readiness for any emergency.

We address potential hazards such as chemical exposure, electrical risks, fire hazards, and unsafe practices by suppliers or contractors through strict controls, including trained personnel, detailed SOPs, mandatory PPE, proper earthing, insulated cables, fire extinguishers, emergency switches, and health plans. Additional measures like Kaizen initiatives drive continuous improvement in workplace safety. We remain committed to providing a safe and secure workplace environment for all our employees.

Certain portions of this document have been omitted/redacted as they contain confidential, proprietary, or commercially sensitive information, the disclosure of which is not considered appropriate in the public domain

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Metrics	FY 2024-2025	GRI
Corruption and Bribery		205-3
Total number of confirmed cases of corruption	Nil	
Nature of confirmed cases of corruption	Nil	
Total number of confirmed incidents where employees were dismissed or disciplined for corruption	Nil	
Total number of confirmed incidents where contracts with business partners were terminated/not renewed due to violations	Nil	
Public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases (if any)	0	

Corporate Governance

We uphold strong governance practices to ensure transparency, accountability, and ethical business conduct across all operations. Our governance framework is supported by key policies, including a Stakeholder Engagement Policy and a Board Diversity Policy, which guide decision-making and promote inclusivity at the leadership level. These policies ensure that stakeholder interests are addressed responsibly and that our board reflects diverse perspectives, fostering balanced and informed governance.

Financial integrity and regulatory compliance are central to our governance approach. Our Chief Financial Officer (CFO) holds accountability for compliance with our tax strategy, ensuring adherence to applicable tax laws and ethical practices.

Customer Privacy & Protection

We place the utmost importance on safeguarding customer data and ensuring information security across all our operations. Robust data protection protocols and strict confidentiality measures are implemented to prevent unauthorized access, misuse, or loss of sensitive information. These measures are embedded into every stage of our business processes, from data handling to storage and transmission.

During the reporting period, we recorded zero incidents of customer data leaks, breaches, or losses, reflecting the effectiveness of our security framework and governance practices. Regular audits, compliance checks, and employee awareness programs further strengthen our data security measures, ensuring adherence to industry best practices and regulatory requirements.

Corporate Integrity and Transparency

We uphold the highest standards of ethical conduct and transparency across all our operations. Our robust Anti-Corruption Policy serves as the foundation of our governance framework, ensuring zero tolerance toward bribery, fraud, or unethical practices. To reinforce this commitment, 100% of our Board of Directors and employees are regularly communicated with and trained on anti-corruption practices, fostering a culture of integrity at every level of the organization.

During the reporting period, we recorded no confirmed cases of corruption and have no pending legal actions related to unethical conduct, reflecting the effectiveness of our compliance systems. Our proactive approach includes continuous monitoring, internal audits, and awareness programs to prevent potential risks. By embedding ethical principles into our business processes and maintaining full compliance with applicable laws, we demonstrate our unwavering commitment to corporate integrity, accountability, and stakeholder trust.

COMMITMENTS & TARGETS FOR SUSTAINABILITY

Indic EMS has established clear, measurable, and time-bound targets across Environmental, Social, and Governance (ESG) pillars to strengthen its sustainability performance and ensure continuous improvement. These targets are aligned with the company's materiality assessment, internal policies, and long-term business strategy, and they support regulatory compliance, risk management, and stakeholder expectations.

Environmental Targets

Biodiversity

- Increase green cover by undertaking annual tree plantation and green-area maintenance initiatives at the operational site.
- Maintain zero operations in or near protected or ecologically sensitive biodiversity areas.

Air Pollution

- Achieve a 20% reduction in volatile organic compound (VOC) emissions by 2030, compared to the FY 2025 baseline.
- Ensure 100% compliance with applicable air emission norms annually.
- Conduct preventive maintenance and monitoring of emission-relevant equipment at least once per year.

Materials, Chemicals & Waste

- Maintain zero waste sent to landfill annually.
- Reduce total waste generation intensity by 15% by 2030.
- Expand reuse and recovery initiatives, including solder dross reuse, to cover 100% of feasible waste streams by 2030.

Social Targets

Employee Health & Safety

- Maintain zero fatalities and zero recordable injuries annually across all operations.
- Increase employee participation in structured health and safety training programs by 25% by 2030, compared to FY 2025.

Working Conditions

- Ensure 100% compliance with statutory minimum wage and employee benefit requirements annually.

Career Management & Training

- Increase average training hours per employee by 25% by 2030 from the FY 2025 baseline.
- Ensure 100% of eligible employees receive performance and career development reviews annually by 2030.

Child Labour

- Conduct annual internal labour compliance audits covering 100% of the workforce.
- Ensure 100% age verification during recruitment and contractor onboarding every year.

Discrimination & Harassment

- Increase employee participation in discrimination and harassment awareness training by 100% by 2030.
- Ensure 100% coverage of on-roll employees under anti-harassment and grievance redressal mechanisms annually.

Customer Health & Safety

- Achieve and maintain zero product recalls or customer safety incidents annually.
- Ensure 100% product compliance with applicable standards, including RoHS, ESD, and EPR, every year.

Governance Targets

Corruption

- Conduct corruption risk assessments covering 100% of operations by 2030.
- Maintain 100% training and communication coverage on anti-corruption for employees and Board members annually.
- Sustain zero confirmed cases of corruption.

Conflict of Interest

- Train 100% of employees on conflict-of-interest awareness by 2030.

Fraud

- Educate 100% of employees on fraud awareness and reporting mechanisms by 2030.
- Maintain zero substantiated incidents of fraud annually.

Responsible Information Management

- Conduct IT and data security risk assessments covering 100% of sites annually.
- Maintain zero confirmed data breaches annually.
- Provide annual data privacy and information security training to employees.

Supplier Environmental & Social Practices

- Train at least 90% of procurement employees on supply-chain ESG risks by 2027.
- Ensure 100% of new suppliers undergo ESG screening during onboarding.
- Progressively engage suppliers to ensure key suppliers meet basic labour and wage compliance expectations by 2030.

Commitment to Monitoring and Review

Indic EMS will periodically monitor progress against these targets through internal reviews, audits, and performance tracking mechanisms. Targets may be refined as organizational maturity increases, regulatory requirements evolve, or new sustainability risks and opportunities are identified.

This structured target-setting approach reinforces Indic EMS's commitment to environmental stewardship, social responsibility, ethical governance, and long-term sustainable value creation.



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With a strong focus on ESG, Dun & Bradstreet also offers comprehensive ESG solutions that evaluate environmental, social, and governance factors, enabling businesses to enhance transparency, mitigate risks, and improve sustainability performance.

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