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Global ESG

"Your Global ESG and Sustainability Experts"



Member firm of Allinial Global. Globally strong with over 26,000 exceptional professionals in 110 countries & 400 firms across world. It is the second largest accounting association in the world.



Trainee Development - Gold



Top 5 Transaction Advisors League Table Private Equity and Venture Capital 2020, 2021, 2022, 2023 and 2024

Top 15 Transaction Advisors League Table Private Equity and Venture Capital 2022, 2023 and 2024

Your Trusted Partner in Building a Strong Business Future.

Our expertise spans in various service offering including Transaction Advisory, Fund Raise Documentation, Valuation, cross border structuring, bookkeeping, accounting, financial reporting & MIS, Tax Compliance, Transfer Pricing Services, ESOP related services, Corporate Secretarial services, Risk & Advisory Services, Investment Banking Services, Corporate Virtual Accounting Services, Fund and Family Offices Service, Financial Reporting Services, Finance Recruitment Services, Digital Transformations and ESG Assurance/Assessment & Advisory. We also assist startups during due diligence during each investment round right from creation of data room to corporate compliance, tax structuring, advisory on the CP an CS matters.

Our ESG Global Services offer comprehensive solutions to integrate sustainability into your business, enhance compliance, and drive long-term value. With expertise, industry knowledge and an innovative approach, we help businesses thrive on their ESG journey and gain a competitive edge in the evolving sustainability landscape.



Our Methodology



As-is State

- Define the current ESG landscape.
- Assess existing policies, procedures, and performance.
- Identify gaps and opportunities for improvement.

01.

Materiality Assessment

- Prioritize ESG issues based on their significance to stakeholders and their impact.
- Conduct surveys, interviews and stakeholder consultations.
- Align with globally recognized frameworks such as GRI, SASB or TCFD.

02.

Data Collection & Collation

- Gather qualitative and quantitative data across ESG parameters.
- Ensure data accuracy, consistency, and comparability.
- Leverage technology for efficient data management.

03.

Reporting

- Develop comprehensive ESG reports tailored to stakeholder requirements.
- Ensure compliance with regulatory and voluntary reporting frameworks.
- Highlight achievements, challenges, and future commitments.

04.

Stakeholder Communication

- Disseminate ESG performance and goals to internal and external stakeholders.
- Use various platforms (reports, presentations, websites) for effective communication.
- Build trust and foster transparency through regular updates.

05.



SERVICE OFFERINGS

ESG Audits and Assurance

- Reasonable/Limited assurance for BRSR as per SSAE 3000.
- Limited assurance on BRSR Core disclosures
- Supplier audits & due diligence
- Assurance for GHG emissions reporting

ESG Reporting & Compliance

- Report preparation under various global frameworks like BRSR, GRI, CSRD etc.
- CBAM compliances and advisory
- Advisory on Green Steel Taxonomy
- Services under ISO 14064/14067
- ESG Due-diligence

ESG Advisory

- Awareness and Stakeholder Engagement
- Initial Assessment & Materiality Analysis
- Data Collection & Metrics Development
- Operational Integration

Policy Development and Governance Framework

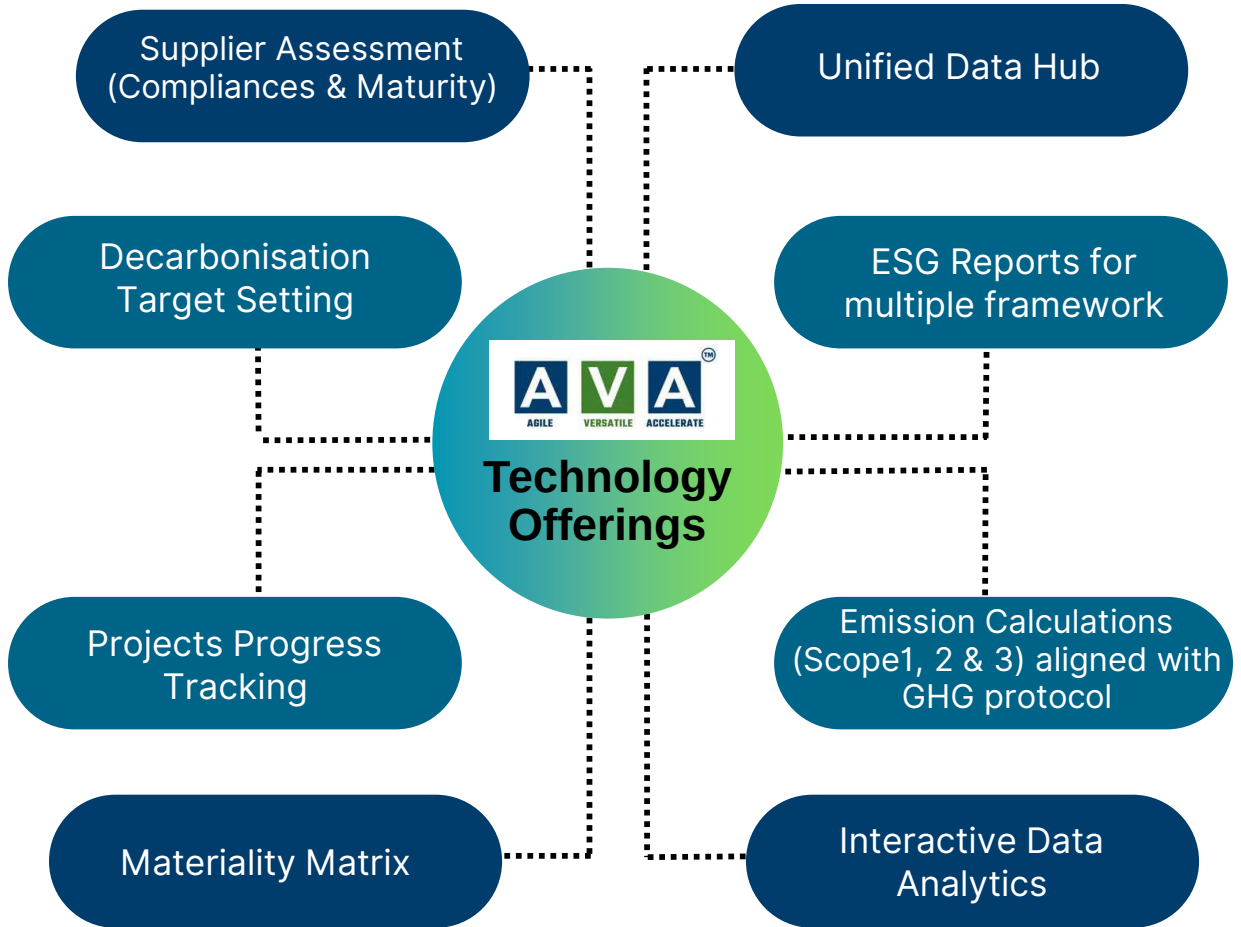
- Draft preliminary ESG policies (e.g., environmental policies, DEI policies).
- Set up an internal ESG governance structure (e.g., a cross-functional ESG task force or committee).
- Supply chain sustainability and reporting advisory

Training and Capacity Building

- Conduct ESG awareness sessions for all employees.
- Provide specialized training for teams involved in ESG data collection and reporting.
- Build internal expertise in ESG through certifications or external partnerships.
- Support for hiring ESG specialists on contract or permanent roles



Technology Offerings





BRSR Reporting and Assurance

As businesses increasingly face pressure to adopt sustainable practices and disclose their ESG performance, **the Business Responsibility and Sustainability Report (BRSR)** has emerged as a key framework for transparency in India.

Introduced by SEBI, BRSR mandates companies to meet global sustainability standards and provide **comprehensive disclosures on environmental, social, and governance (ESG) factors**, ensuring transparency and accountability in line with regulatory requirements.

Applicability

- **BRSR Reporting:** Mandatory for top 1,000 listed companies by market capitalization in India.
- **BRSR Core:** BRSR Core targets specific, measurable Key Performance Indicators (KPIs) aligned with global sustainability frameworks like GRI and SASB. This is a subset of critical BRSR KPIs for value chain data and assurance on specific listed entities.
- “Comply or explain” timeline for BRSR Core:

FY 24-25 Top 250 Companies	FY 25-26 Top 500 Companies	FY 26-27 Top 1000 Companies
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Structure

Covers ESG performance through disclosures across:

- General Disclosures
- Management and Process Disclosures
- 9 Principle-wise Performance Disclosures:

Principle 1 <i>Transparency & Accountability</i>	Principle 2 <i>Sustainable & Safe Products</i>	Principle 3 <i>Employee Well-Being</i>
Principle 4 <i>Stakeholder Responsiveness</i>	Principle 5 <i>Human Rights Advocacy</i>	Principle 6 <i>Environmental Responsibility</i>
Principle 7 <i>Ethical Policy Engagement</i>	Principle 8 <i>Inclusive & Equitable Growth</i>	Principle 9 <i>Customer Value</i>

Our Services

1 Gap Analysis and Assessment

Assess current ESG data, policies & disclosures against BRSR requirements, identifying gaps & recommend actions for SEBI compliance.

3 Data Collection, Structuring & Reporting

Guide data collection and structuring for BRSR Core compliance, ensuring accurate & consistent ESG reporting.

2 BRSR and BRSR Core Report Preparation

Assist in preparing full BRSR reports and BRSR Core report, focusing on measurable ESG KPIs.

4 Assurance Services

Provide independent verification and reasonable assurance of ESG data and BRSR Core KPIs in line with SEBI's phased requirements.

5 Stakeholder Communication

Help communicate ESG performance effectively to stakeholders, enhancing transparency and trust.

The Green Steel Advisory

Green Steel represents a transformative shift toward sustainable steel production by reducing carbon emissions. Green steel is defined as steel produced with a CO₂ equivalent emission intensity of **less than 2.2 tonnes of CO₂e per tonne** of finished steel (tfs).

The Green Steel Taxonomy is a framework initiated by the GOI to classify and certify steel production processes based on their environmental impact.

	Five-Star: Emission intensity < 1.6 t-CO ₂ e/tfs.
	Four-Star: Emission intensity between 1.6 and 2.0 t-CO ₂ e/tfs.
	Three-Star: Emission intensity between 2.0 and 2.2 t-CO ₂ e/tfs.

Nodal Agency:

NISST will oversee taxonomy implementation, including MRV of emissions and issuing greenness certificates and star ratings.

Certification Process:

- Annual certification based on the financial year
- Option for more frequent MRV and certification.

Why it matters?

- 

Export Competitiveness

Early adoption of green steel technologies ensures access to international markets with stricter environmental standards.
- 

Market Demand

Growing preference for green steel in industries like automotive, construction, and industrial manufacturing.
- 

Stakeholder Expectations

Increased investor and customer focus on decarbonization strategies and ESG performance.
- 

Regulatory Compliance

Align with climate regulations such as CBAM and national decarbonization targets.

Our Green Steel Advisory Services

- ### 1 Gap Assessment and Benchmarking

Analyze current operations against green steel standards and best practices.
- ### 2 Data Collection and Reporting

Provide end-to-end data collection for Scope 1, 2, and 3 emissions, ensuring accurate carbon reporting.
- ### 3 Strategy Development

Create tailored decarbonization roadmaps focusing on emission reduction and low-carbon technologies.
- ### 4 Stakeholder Engagement

Facilitate alignment with internal and external stakeholders on green steel initiatives.
- ### 5 Certification Support

Liaise with NISST for compliance, assist with certification applications, and provide on-site audit support.
- ### 6 Continuous Monitoring

Provide ongoing evaluation to ensure continuous improvement & alignment with evolving industry regulations.

CBAM Compliance Support

The **Carbon Border Adjustment Mechanism (CBAM)** is the European Union's climate action tool designed to combat carbon leakage and promote cleaner industrial practices globally. It aligns with the EU's commitment to achieve climate neutrality by 2050.

CBAM imposes a carbon price on imports of high-emission goods into the EU to level the playing field between EU producers and global exporters.

Why it matters?

Affects Indian companies exporting carbon-intensive products to the EU, such as iron, steel, aluminium, cement, fertilizers, electricity, and hydrogen.

Mandatory reporting of embedded carbon emissions for EU-bound products and purchase of carbon credits from 2026.

Potential impact on export pricing and market access without proper compliance.

Our CBAM Services

1 Pre - Assessment

Identify emission hotspots to assess CBAM exposure. Evaluate the current carbon footprint of products & processes

2 Reporting & Verification

Calculating carbon emissions on a platform. Prepare verified CBAM reports & documentation support for EU compliance

3 Strategy for Decarbonization

Develop tailored strategies to reduce carbon emissions and provide a roadmap to meet CBAM requirements.

4 CBAM Policy Guidance

Provide advisory on compliance and internal policy development for evolving CBAM regulations.

5 Training & Capacity Building

Conduct workshops and customized training on CBAM compliance and carbon reporting.

Why choose us?

Extensive ESG expertise in emissions accounting and carbon compliance.

Tailored solutions for export-driven industries facing CBAM challenges.

End-to-end service offerings, from initial assessments to regulatory reporting & compliance assurance.

In-house Export-Import (EXIM) expertise & advisory

Real Estate Sustainability & ESG Advisory Services

The real estate sector accounts for **40% of global carbon emissions** and **33% of energy consumption**. With rising climate concerns, stringent regulations and shifting investor priorities, sustainability is no longer optional—it's a **business imperative** here.

The ESG Opportunity:

- **95% of institutional investors** now integrate ESG data into real estate decisions.
- **Green-certified buildings** command **5-10% higher rents** and **21% higher market value**.
- Cities are **mandating Net-Zero buildings**, making ESG compliance a key differentiator.

The Cost of Inaction:

- **"Brown discounts"** on inefficient buildings lead to **up to 30% asset depreciation** for non-ESG-compliant buildings.
- Stranded assets risk: **Over \$1.5 trillion in real estate value** is at risk due to climate-related damages & non-compliance penalties.

Our Solutions for Real Estate

Sustainability & Smart Building Advisory

1

- Green fit-outs and building optimization to enhance energy efficiency & sustainability performance.
- LEED, IGBC & GRIHA certifications for green building compliance.
- GRESB consultancy to benchmark ESG performance in real estate portfolios.
- Defining SDG rating tools & sustainability benchmarks for real estate projects.

Energy, Water & Carbon Management

2

- Energy audits & ISO 50001 certification to drive operational efficiency.
- Water efficiency solutions & waste management initiatives for responsible resource usage.
- Carbon footprint reporting & lifecycle assessments for decarbonization strategies.
- Rooftop solar consultancy & EV charging setup to support renewable energy adoption.

Green Finance & Investment Diligence

3

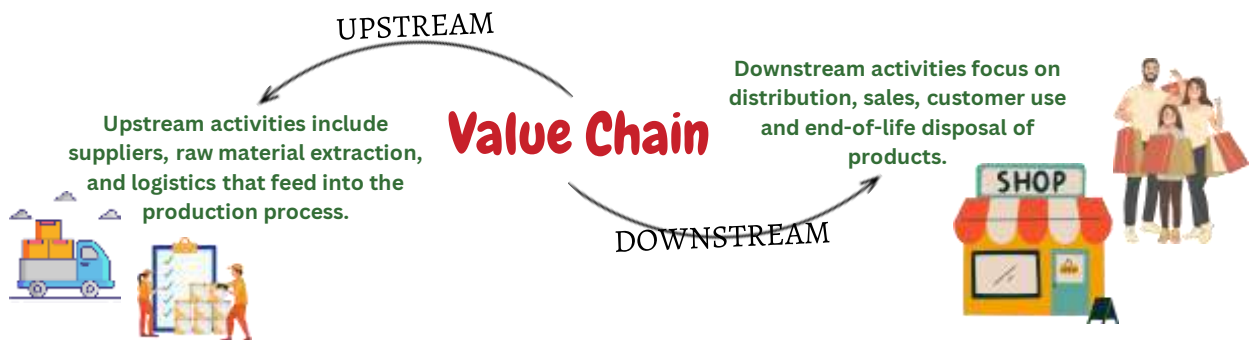
- Pre-investment ESG due diligence for funds & lenders, covering:
 - Environmental compliance (GHG emissions, pollution control, waste handling).
 - Occupational Health & Safety (OHS) compliance for worker well-being.
 - Labour, social, and climate risk assessments to ensure regulatory alignment.
- Green funding & grants support, helping clients access sustainability-linked financing.

Value Chain-Related ESG Services

A **value chain** encompasses all activities involved in producing and delivering a product or service, from sourcing raw materials to customer use and disposal.

Applicability:

- **FY 2025-26:** Top 250 listed companies must disclose ESG data of their value chain, covering upstream & downstream partners contributing 2% or more to purchases/sales (by value), capped at 75% of total transactions.
- **FY 2026-27:** These disclosures will require assessment or assurance for the top 250 listed companies.



Why it matters?

With increasing regulatory mandates, such as BRSR-based ESG disclosures and Scope 3 emissions reporting by regulatory bodies like CDP & SBTi, businesses must integrate ESG considerations into their value chain to enhance compliance, reputation, and sustainability performance.

Our Services

1 Supplier Assessment & Due Diligence

Supplier assessment, audits & due diligence framework development for a compliant and sustainable supply chain.

2 Regulatory Compliance Support

BRSR disclosure support, compliance audits for human rights and ethical sourcing and regulatory guidance.

3 Sustainable Supply Chain Strategy & Implementation

Responsible sourcing, supplier engagement and ESG capacity-building initiatives for value chain partners

4 Data Collection & Reporting

Scope 3 emissions tracking, ESG reporting (BRSR, GRI, SASB, CDP), & digital ESG data solutions for real-time data tracking and transparency.

5 Decarbonization & Circular Economy Solutions

Carbon footprint reduction strategies. Waste management, Biodiversity impact assessments and circular economy initiatives.

Simplifying Value Chain Compliance

Conduct a
Materiality
Assessment

Collaborate with
Stakeholders

Capacity Building

Our Select Clientele

wework



Sila



SMARTWORKS



ēthos



BOSCH



valuable



EMBASSY SERVICES



R. L. STEELS & ENERGY LTD.





Why consider AVA team?

Responsive Customer Support

An account manager is be assigned to you at the inception of the engagement. You can reach out to the assigned account manager for any support/requirements.

Data Protection

Our goal is to make sure your information remains safe and secure, and we take necessary measure to ensure data protection. Maintaining the confidentiality of your information is our top priority.

Updated Regulations

Our team is up to date with the ever changing laws for compliance and taxes.

Perpetual Continuity

As a client is backed up by a team rather than Individual, that ensures continuity of services in case of change of any team members.

Stability And Flexibility

Most of our early customers have preferred to be with us for more than 4 years. They value the stability provided by AVA teams. We can also scale up or down the resource deployment as per seasonal variations of business.

HIGHLIGHTS

Our Geographical Support



 <p>7+ Years of Expertise</p>	 <p>150+ MIS Delivered each month</p>	 <p>100+ FDD</p>
 <p>3000+ Indian Employees Payroll Processed each Month</p>	 <p>150+ Transfer Pricing Clientele</p>	 <p>200+ Bookkeeping Clients</p>
 <p>150+ US Compliance</p>	 <p>130+ Indian Compliance</p>	 <p>100+ Startup clients</p>
 <p>60+ Transaction advisory Deals Annually</p>	 <p>50+ GAAP conversions</p>	 <p>70+ Valuation engagements annually</p>



50+
Team Size

Connect with our Experts:



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