

Global Sustainability Services

"Your Global ESG and Sustainability Expert"



AVA awarded the In-house Diversity, equity and Inclusion team 2025



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



About AVA



Ahuja Valecha & Associates LLP (“AVA”) established in the year 2005, co-founded by Lalit Valecha & Deepak Ahuja.

The Partners are qualified members of the Institute of Chartered Accountant of India (ICAI), and have a collective experience of over 20 decades having worked with global firms like Ernst & Young, Price Waterhouse, KPMG, Deloitte & Grant Thornton.



2012

Expanded service line to include Risk Advisory, Tax Regulatory & FRS by inducting 3 new Partners



2005

Ahuja Valecha & Associates LLP “AVA” Foundation Year



We are Peer Review Certified Firm



2017

- o 5 Partners
- o 3 Directors
- o Presence in 4 Locations
- o Founded GPS (SSC for Global Clients)



2022

- o 10 Partners
- o 3 Directors
- o Started Digital Transformation, ESG/Sustainability Series and Global Indirect Tax



Today

- o 19 Partners
- o 4 Directors
- o Team size of 375+

M&A
RISK AND
ADVISORY SERVICES
COEPORATE FINANCE AND
BUSINESS
RESTRUCTURING
SUSTAINABILITY
VALUATIONS
FORENSICS
GOVERNMENT
DIGITAL
ADVISORY
ASSURANCE
DUE
DILIGENCE
& OUTSOURCING
BUSINESS SERVICES
TAX & REGULATORY
INDIRECT TAX
ESG

DELIVERING EXCEPTIONAL CLIENT EXPERIENCE

About AVA Network



We are a global network of accountancy firms approved by ICAI, India.

The Partners have worked as key members on Assurance, Direct & Indirect Tax, Due Diligence and Advisory engagements for those companies which are engaged in diverse industries like Information Technology, Heavy Engineering, Automotive Ancillaries, SAAS, EdTech, Paper Manufacturing, Consumer Durables, FSI and Media and Entertainment. For select list of clients refer our credentials.




14 
KEY
CITIES

50 
PARTNERS

725+ 
PEOPLE

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Our Approach

HOLISTIC

Covers all ESG dimensions
Environmental, Social, Governance

CUSTOMIZABLE

Tailored to your industry,
size, and maturity level

IMPACT-DRIVEN

Focused on measurable
outcomes and value creation



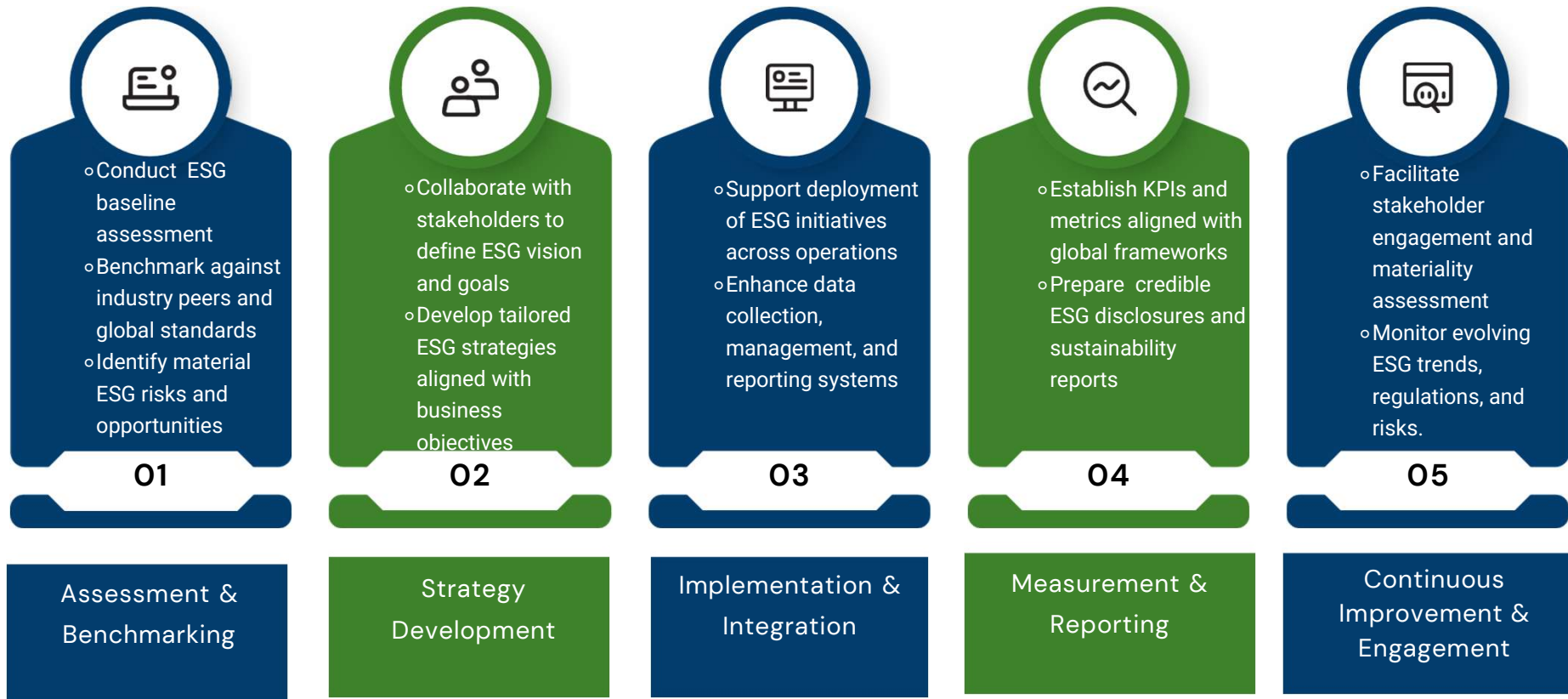
COLLABORATIVE

Engages leadership, employees,
and external stakeholders

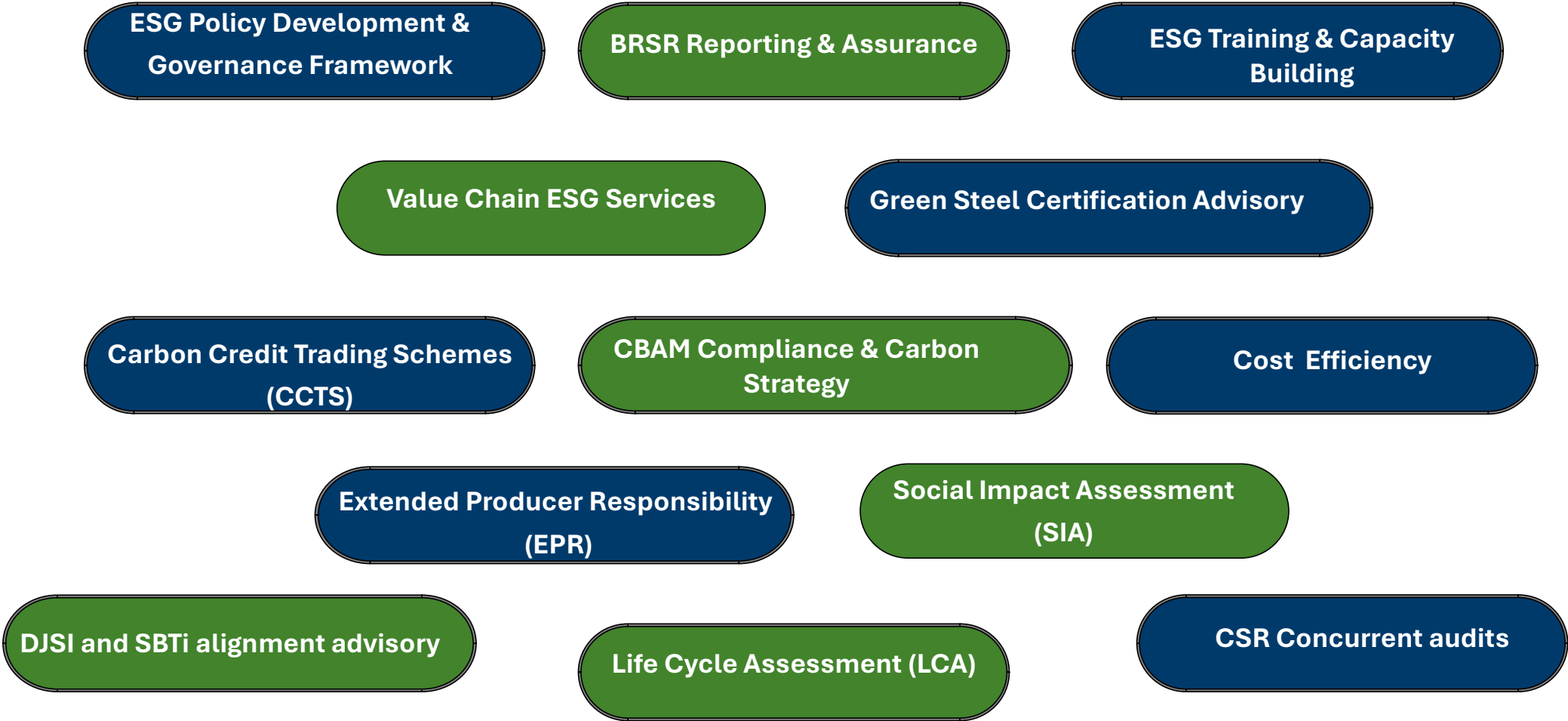
FUTURE-READY

Anticipating regulatory changes & emerging ESG trends to
ensure long-term resilience and competitiveness

Our Methodology



Our services | Sustainability offerings at a glance



Our services | Sustainability offerings in details



Policy Development & Governance Framework

- ESG Policy Drafting (*Environmental, DEI, etc.*)
- Internal ESG Governance Structure Setup
- Supply Chain Sustainability & Reporting Advisory

BRSR Reporting & Assurance

- Gap Analysis and Assessment
- Data Collection, Structuring & Reporting
- BRSR & BRSR Core Report Preparation
- Assurance Services
- Stakeholder Communication

ESG Training & Capacity Building

- Corporate ESG Awareness Session
- Regulatory & Compliance Training (BRSR, CBAM, GHG Protocol)
- Specialized Training for ESG data reporting
- ESG Talent Acquisition & Capacity Building Support

Value Chain ESG Services

- Regulatory Compliance Support
- Supplier Assessment & Due Diligence
- Sustainable Supply Chain Strategy & Implementation
- Data Collection & Reporting
- Decarbonization & Circular Economy Solutions



Green Steel & Decarbonization Advisory

- Gap Assessment & Benchmarking against Green Steel Standards
- Decarbonization Roadmap & Low-Carbon Tech Advisory
- Scope 1, 2 & 3 Emissions Data Collection & Reporting
- Stakeholder Engagement & Certification Support (NISST)
- Continuous Monitoring & Compliance Alignment

Carbon Credit Trading Systems

- Eligibility Assessment & Feasibility Study
- Project Documentation & Registration
- Green Credit Accounting & Claiming
- Trading & Monetization Strategy
- Green Credit + ESG Integration

CBAM Compliance & Carbon Strategy

- Pre-Assessment of CBAM Exposure
- Emissions Calculation & Reporting.
- Decarbonization Strategy for Exporters
- CBAM Policy Guidance & Compliance Advisory

Resource Optimization

- Pre- Assessment & Diagnostics
- Strategy & roadmap development
- Implementation & Optimization
- Monitoring, Reporting & Verification
- Capacity building & stakeholder engagement

Extended Producer Responsibility

- EPR Applicability & Registration Support
- Data Management & Target Planning
- Vendor & Implementation Support
- Reporting & Audit Coordination
- Remediation, Credit Optimization & Trading Advisory
- EPR Integration with ESG & Sustainability Goals

Social Impact Assessment (SIA)

- Stakeholder Engagement
- Impact Data Verification
- Risk & Sustainability Analysis



Our services | Technology offerings



TECHNOLOGY OFFERINGS



- 1 Unified Data Hub
- 2 ESG Reporting for multiple frameworks
- 3 Scope 1 & 2 Emissions Scope 3 Carbon Accounting
- 4 Emission Hotspot Analysis Decarbonization Suite
- 5 Net Zero Target Setting & Tracking
- 6 Interactive Data Analytics
- 7 Supplier Assessment (Compliances & Maturity)

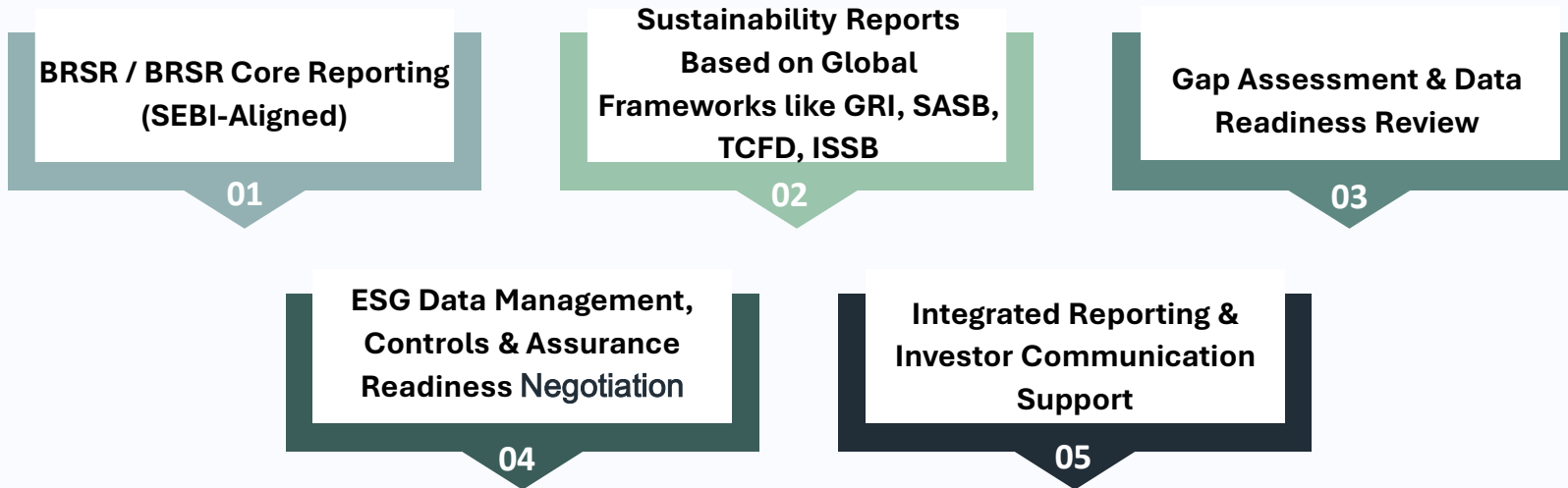
ESG and Sustainability Reporting



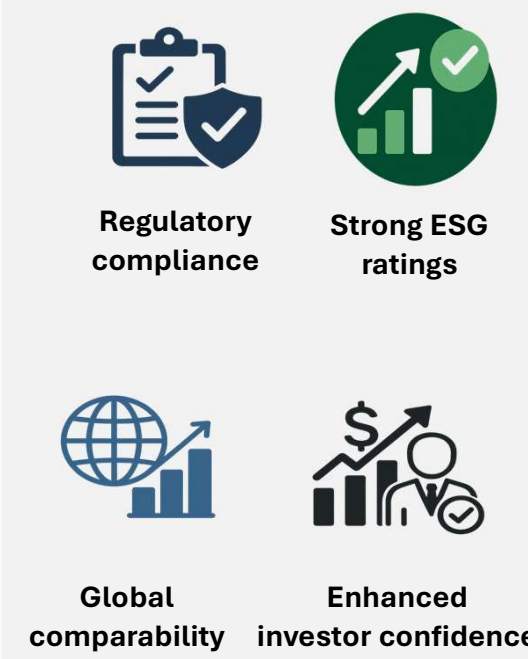
We deliver investor-grade sustainability reporting that goes beyond compliance to create strategic value across industries.

- Clear linkage between ESG performance and business strategy
- Improved data quality, consistency and audit readiness

KEY SERVICES



OUTCOMES



VALUE ADDITION BY AVA
Regulatory-aligned | Execution-focused | Value-driven sustainability solutions | Investor-focused disclosures

Sustainable Value Chain Advisory



We help organizations strengthen ESG performance across their value chain—reducing risk, ensuring compliance, and enhancing market access.

- Cost optimisation through efficiency and risk avoidance
- Future-ready value chains aligned with global standards

KEY SERVICES



OUTCOMES



Regulatory compliance



Lower value chain risk



Investor-ready ESG



Improved supplier performance

VALUE ADDITION BY AVA

Regulatory-aligned | Execution-focused | Value-driven sustainability solutions | Sector-specific value chain expertise

Dow Jones Sustainability Indices (DJSI)



DJSI is a global ESG benchmark that strengthens sustainability credibility and investor confidence. We provide DJSI readiness checks & gap assessment, CSA questionnaire support, ESG data validation, and score & governance improvement.

KEY SERVICES

- 1** Assessment of DJSI Readiness and ESG Performance Gaps
- 2** ESG Benchmarking Against Industry and S&P Global CSA Standards
- 3** ESG Data Validation and Evidence Strengthening Framework
- 4** Targeted Strategies for CSA Score Enhancement and Governance Strengthening
- 5** Actionable, Phased Roadmap for Implementing ESG Improvements

Deliverables

Higher DJSI scores | Reduced submission risk | Stronger ESG governance | Audit readiness

OUTCOMES



Audit
Readiness



Score
Improvement



ESG
Benchmarking



Data
Collection

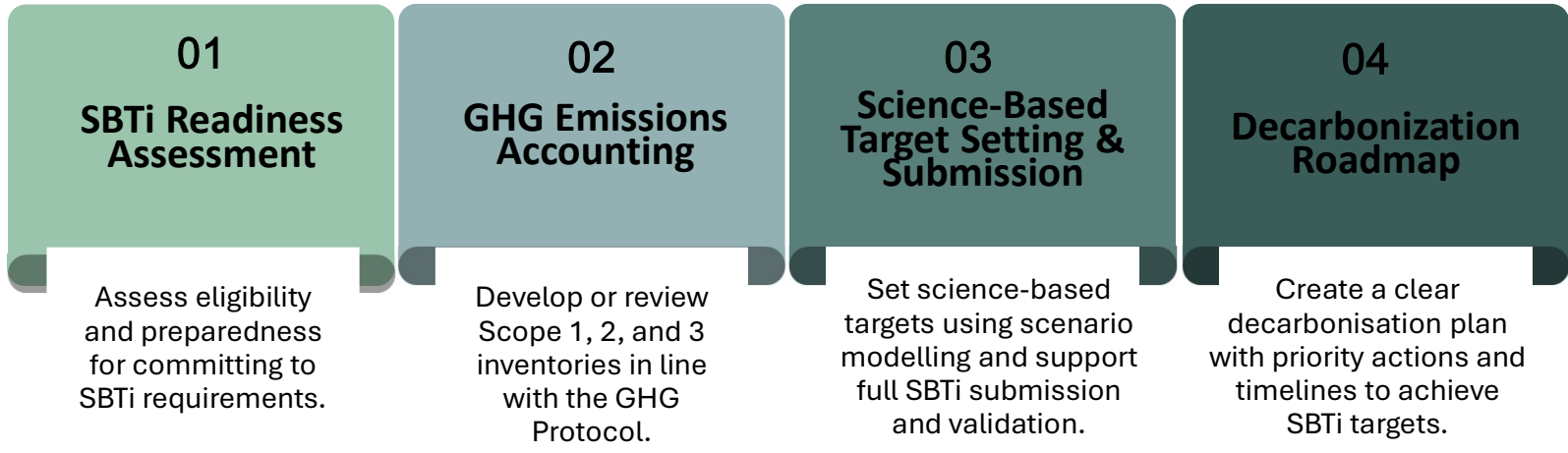
VALUE ADDITION BY AVA

Assurance-ready evidence | Framework alignment | Peer benchmarking | Targeted improvement roadmap |

Science Based Targets Initiative - SBTi

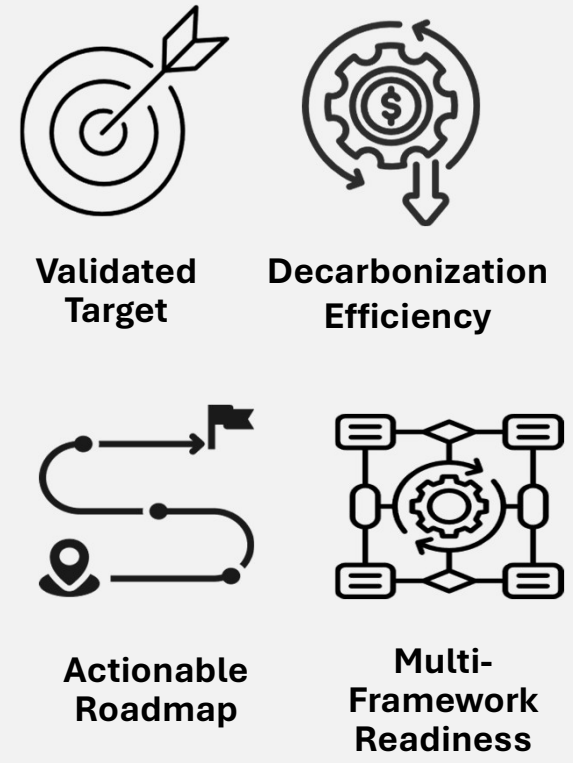
This reflects a science-based and credible commitment to 1.5°C-aligned climate action, demonstrating strong leadership and accountability to stakeholders.

KEY SERVICES



Deliverables
 Successful SBTi validation | 1.5°C-aligned targets | Actionable roadmap | Stakeholder confidence

OUTCOMES



VALUE ADDITION BY AVA

SBTi expertise | Assurance-ready data | Value chain emissions | Multi-framework alignment | Cost-effective decarbonization

EcoVadis Assessment & Rating Support



EcoVadis is a global rating system that evaluates ESG performance to boost supplier credibility, customer trust, & market access.

KEY SERVICES

- 01 Assessment Readiness & Gap Analysis:** Evaluate current sustainability practices, identify gaps, and define assessment scope for EcoVadis.
- 02 Scorecard Enhancement Strategy:** Develop improvement plans, refine policies and procedures, and strengthen documentation for higher scores.
- 03 Evidence & Documentation Support:** Prepare and review required documents for strong evidence submission.
- 04 Medals & Badges Advisory:** Advise on eligibility and steps to achieve higher EcoVadis recognition.
- 05 Risk Management & Compliance Support:** Screen 360° Watch risks, implement mitigation measures, and prepare for reassessment cycles.

OUTCOMES



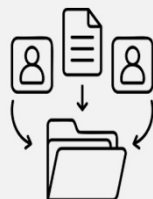
**Audit
Readiness**

**Score
Improvement**



**ESG
Benchmarking**

**Data
Collection**



VALUE ADDITION BY AVA

Assurance-ready evidence | Framework alignment | Peer benchmarking | Targeted improvement roadmap |

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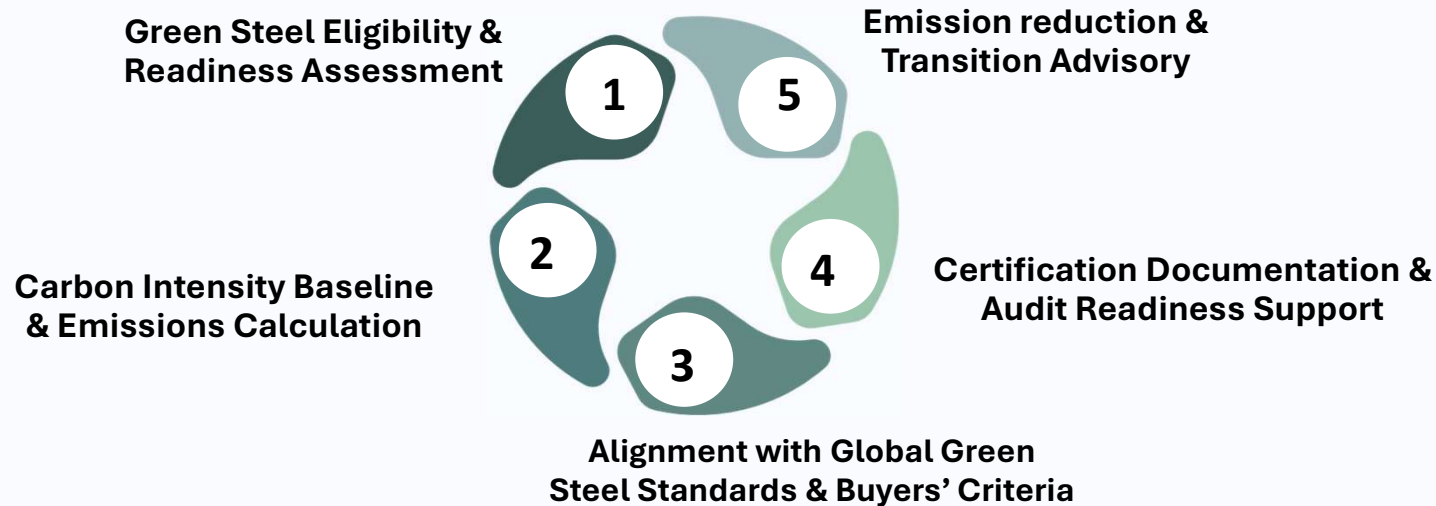
Green Steel Certification Services



We support steel producers in achieving credible green steel certification—enhancing market access, competitiveness, and investor confidence.

- Executed 250+ baseline assessments for steel manufacturing facilities
- Supported 5 steel plants in achieving green steel certification

KEY SERVICES



OUTCOMES



Improved market access



Strong ESG positioning



Certified low-carbon steel



CBAM readiness

VALUE ADDITION BY AVA

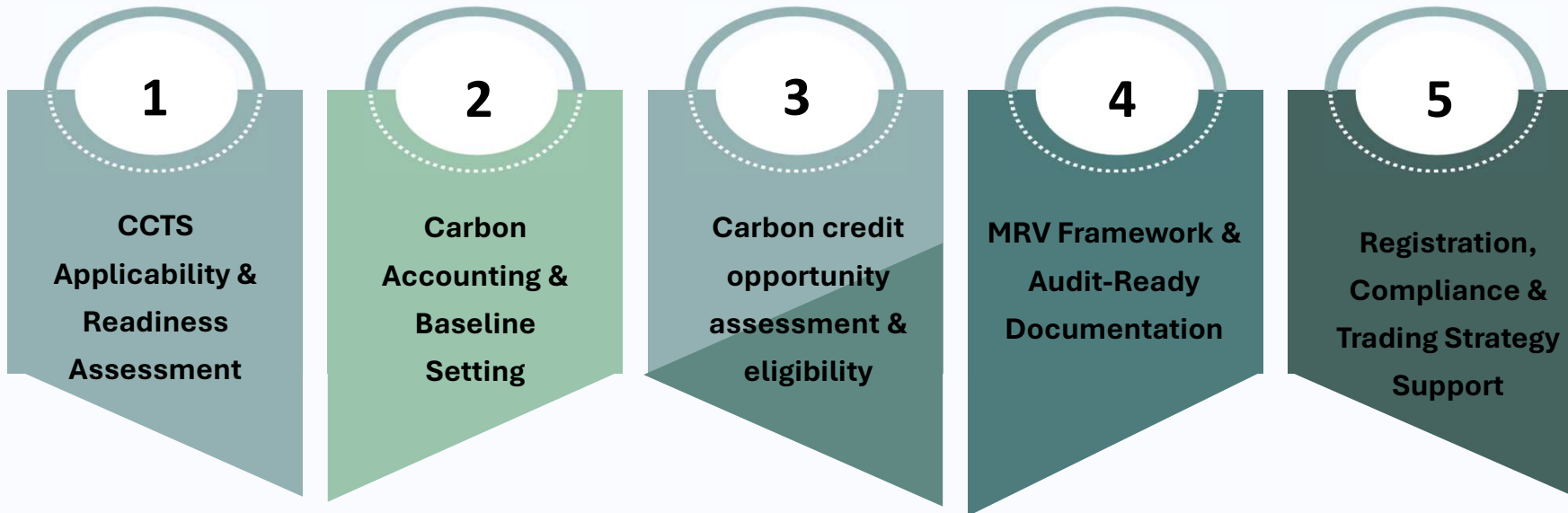
Regulatory-aligned | Execution-focused | Value-driven sustainability solutions | Deep steel sector expertise

Carbon Credit Trading Scheme (CCTS Enablement)

We provide end-to-end advisory support to help organizations comply with India’s Carbon Credit Trading Scheme while unlocking value from emission reductions.

- New revenue streams through carbon monetisation
- Credible emissions reductions and audit-ready documentation

KEY SERVICES



OUTCOMES



Regulatory
compliance



Strong ESG
positioning



Carbon revenue

VALUE ADDITION BY AVA

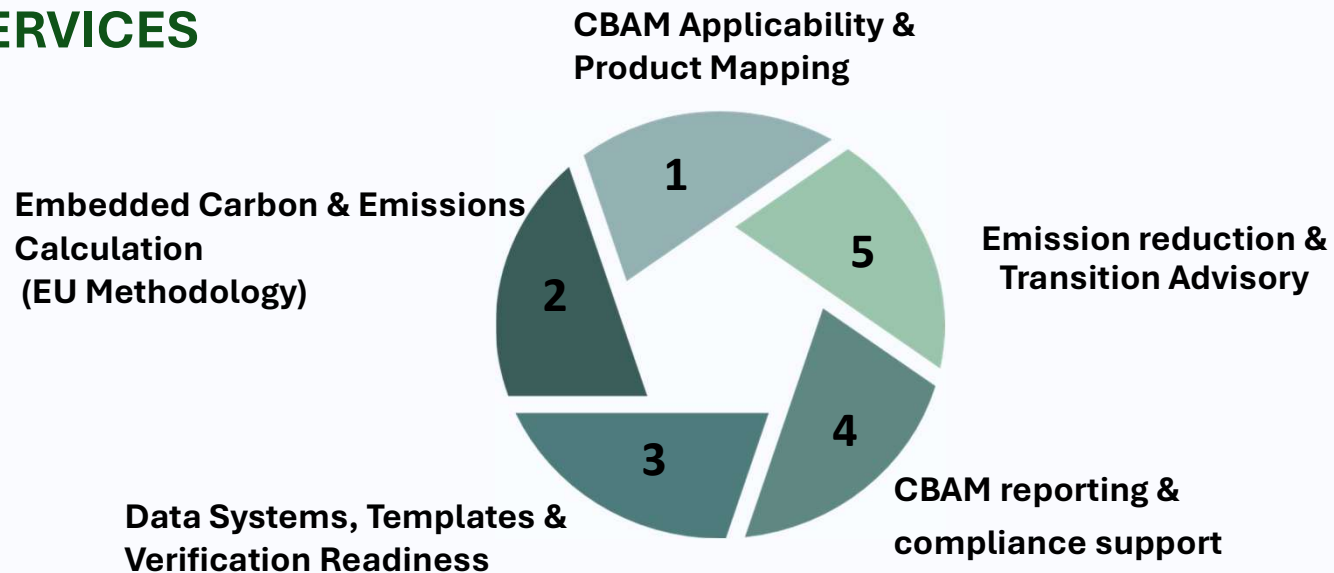
Regulatory-aligned | Execution-focused | Value-driven sustainability solutions | Market-ready credits | Value from decarbonisation

CBAM Implementation Services

We support exporters and manufacturers in navigating EU CBAM requirements—ensuring compliance, cost optimization, and market access.

- Regulatory-compliant CBAM reporting
- Reduced risk of penalties and shipment delays
- Improved EU market access and competitiveness

KEY SERVICES



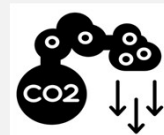
OUTCOMES



Protected EU market access



Regulatory compliance



Reduced CBAM exposure

VALUE ADDITION BY AVA

Regulatory-aligned | Execution-focused | Value-driven sustainability solutions | Deep CBAM expertise | Sector Specific Expertise

EPR Compliance & Reporting Services

Enables organizations to meet India's EPR regulations efficiently while optimizing costs and strengthening circular economy outcomes.

- Assured statutory compliance with optimized EPR cost & credit utilization

EPR Categories in India

- Plastic packaging waste | E-waste | Battery waste | Waste tyres | Used oil | Non-Ferrous (Applicable from 1st April 2026)

KEY SERVICES

1

EPR Applicability
&
Gap Assessment

2

EPR Strategy
&
Compliance
Roadmap

3

Registration,
Reporting
&
Documentation
Support

4

Annual EPR target
calculation
&
Sales Data
Collection

5

Vendor, Recycler
&
Credit
Procurement
Advisory



OUTCOMES



Regulatory
compliance



Strong sustainability
positioning



Cost efficiency

VALUE ADDITION BY AVA

Regulatory-aligned | Execution-focused | Value-driven sustainability solutions | Circularity-aligned | Market-linked EPR solutions

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Social Impact Assessment



We help organisations measure, manage, and maximise social value through SIA, SROI, and CSR impact advisory aligned with ESG and regulatory expectations.

KEY SERVICES



VALUE ADDITION BY AVA

Value Creation Lens | CSR & SROI Emphasis | Impact Quantified | Social Licence | Risk Mitigation | Stakeholder Trust

Renewable Consumption Obligation (RCO)

Renewable Consumption Obligation (RCO) mandates obligated electricity consumers to meet a minimum and progressively increasing share of their total electricity consumption from renewable's notified by the Ministry of Power.

01



RCO APPLICABILITY & TARGET BENCHMARKING

Assess obligated entities and year-wise MoP targets.

02



END-TO-END RCO COMPLIANCE STRATEGY

Build cost-efficient plans via renewable sourcing and REC procurement.

03



ENERGY CONSUMPTION TRACKING & ANALYTICS

Track power use and renewable share with compliance dashboards.

04



SUPPORT IN AUDIT & SUBMISSION

Deliver auditor-ready documents and timely RCO filings with risk control.

Deliverables

RCO Applicability | Target vs. actual consumption tracker | REC procurement roadmap | RCO compliance reports

OUTCOMES



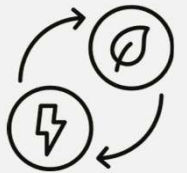
Reduced Regulatory Risk



RCO Compliance



Optimized Cost of Compliance



Clean Energy Transition

VALUE ADDITION BY AVA

Regulatory-aligned | Execution-focused | Value-driven sustainability solutions | Risk Mitigation | End to End support

Corporate Social Responsibility (CSR)

We provide independent CSR Concurrent Audits aligned with the Companies Act, 2013 and evolving ESG expectations.

KEY SERVICES

01

Independent CSR concurrent audit for project eligibility, thematic alignment & fund utilization

03

Verification of implementing agencies (NGO partners, trusts, Section 8 companies), MoUs, & utilization certificates.

02

Review of CSR governance, approvals, and compliance with Companies Act, 2013

04

Assurance on monitoring, reporting, and disclosures

Deliverables

- CSR Concurrent Audit Report with clear observations
- Compliance status against Schedule VII and CSR Rules
- Risk, control gaps, and non-compliance matrix
- Practical, actionable recommendations for improvement

OUTCOMES



Regulatory Compliance



Risk Mitigation



Audit Equipped



Improvement Plan

VALUE ADDITION BY AVA

Regulatory assurance | Governance strengthening | Risk mitigation | Transparency & credibility | BRSR/ESG alignment

Our team | ESG Advisory

Chandan Lahoti

Partner



CA Chandan Lahoti brings over 20 years of experience in auditing across large MNCs and listed entities. His expertise includes statutory and tax audits, GAAP conversions, shared service center audits, PCAOB audits, and global accounting standards such as US GAAP and IFRS.

A member of WIRC's IND AS and Accounting Committee, he is also an IICA-certified professional with a strong focus on ESG. Leading AVA's ESG service line, Chandan provides strategic guidance on sustainability assurance, global ESG reporting, and compliance frameworks. He is a respected trainer and speaker at ICAI and various professional forums.

Supriya Bansal

Partner



Supriya Bansal is a distinguished Chartered Accountant (India) and Chartered Management Accountant (UK), serving as a Partner at AVA for Global ESG Services and Digital solutions. A dynamic Finance Leader and Change Catalyst with a growth-focused mindset, she brings extensive global exposure and a track record of driving business transformation. Holding a Certificate in Sustainability and BRSR from the ICAI, Supriya leads Digital Transformation & ESG services at AVA. She's Certified Lead Verifier & she specializes in CBAM advisory, Green Steel Solutions, Assurance services.

Our Selected Clientele



West Bengal

Telangana

U.P.

Maharashtra

Rajasthan

Global

Punjab

Gujarat

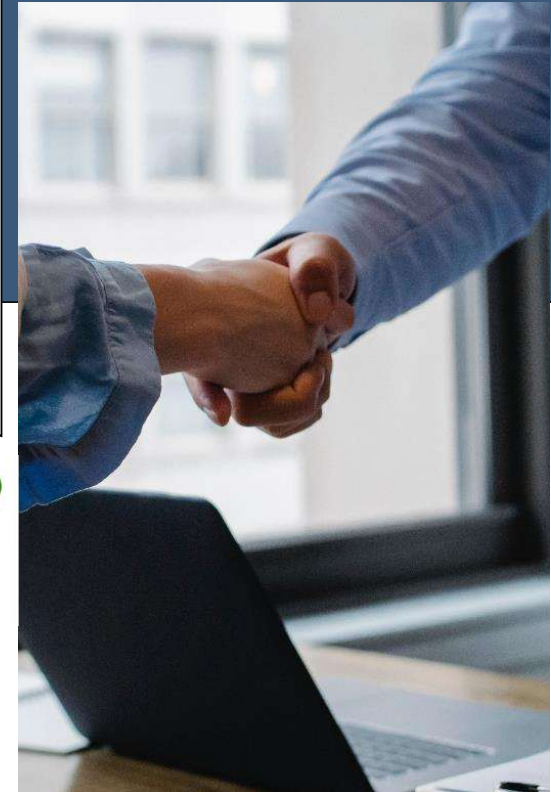
Orissa

Chhattisgarh

We look forward to your *green* signal

Connect with us:

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Mr. Chandan Lahoti	chandan.lahoti@avallp.in	9422582517
Ms. Supriya Bansal	supriya.bansal@avallp.in	7799883436



We operate from our offices in Pune, Bengaluru, Hyderabad, Delhi, Ahmedabad, Belagavi, Surat, Kolkata, Jaipur, Dessa, Faridabad, Gurugram, Palanpur & Navi Mumbai



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