SUMMER INTERNSHIP PROGRAM

At

REC Limited- Corporate office

From: 13th May 2025 **to:** 25th July 2025

असीमित ऊर्जा, अनन्त संभावनाएं
Endless energy. Infinite possibilities.

A REPORT BY

Divya Joshi

Master of Business Administration

Development Management

Roll no.- 0056

2024-26

under the Mentorship of

Dr. Ratna Verma

(Associate Professor)

IIHMR UNIVERSITY

REC Limited | आर ई सी लिमिटेड
(भारत सरकार का एक महारत्न उद्यम) / (A Government of India Enterprise)
Regd. Office: Core-4, SCOPE Complex, 7, Lodhi Road, New Delhi - 110003
Corporate Office: Plot No. I-4, Near IFFCO Chowk Metro Station, Sector-29, Gurugram - 122001 (Haryana)
Tel: +91 124 444 1300 | Website: www.recindia.nic.in
CIN : L40101DL1969GOI005095 | GST No.: 06AAACR4512R3Z3

आरईसी REC
असीमित ऊर्जा, अनन्त संभावनाएं
Endless energy. Infinite possibilities.
A MAHARATNA COMPANY

F.No.34/10/2006/HR/Internship/2025-26/1212 Date: 25.07.2025

To Whomsoever It May Concern

This is to certify that **Miss. Divya Joshi, IIHMR University, Jaipur**, has successfully completed her internship in ESG Division **of REC Limited**, Corporate Office, Plot No. 1-4, Sector 29, Grogram, Haryana 122002 during the period from **13th May 2025 to 25th July 2025.**

We wish good luck and success in her future endeavours.

Ashish Pathak
Asst.Manager (HR)

आशीष पाठक / Ashish Pathak
सहायक प्रबंधक (मा.सं.) / Assistant Manager (HR)
आरईसी लिमिटेड / REC Limited
(भारत सरकार का उद्यम् / A Govt. of India Enterprise)
प्लॉट नंबर I-4, सेक्टर–29 / Plot No. I-4, Sector-29
गुरुग्राम, हरियाणा / Gurugram, Haryana-122001

Regional Offices: Bengaluru, Bhopal, Bhubaneswar, Chennai, Dehradun, Guwahati, Hyderabad, Jaipur, Jammu, Kolkata Lucknow, Mumbai, Panchkula, Patna, Raipur, Ranchi, Shillong, Shimla, Thiruvananthapuram & Vijaywada
State Offices : Vadodara, Varanasi
Training Centre : REC Institute of Power Management & Training (RECIPMT), Hyderabad

IIHMR University Faculty Mentor Approval

This is to certify that **Miss. Divya Joshi** academic year 2024-26 **School of Development Studies** has prepared a poster with respect to her summer internship held during May-July 2025.

She has carried out work as per the guidelines. Her poster is approved for presentation.

Date: 28/07/2025

Dr. Ratna Verma

Associate Professor

1, Prabhu Dayal Marg, Near Sanganer Airport, Jaipur- 302029, Rajasthan, India.
Ph.: 0141-3924700, 2791431- 32, E-mail: iihmr@iihmr.edu.in, Web.: www.iihmr.edu.in

Enivronmental Social Governance (ESG) REC Limited, Gurugram

UNIVERSITY MENTOR- DR. RATNA VERMA

Presented by- Divya Joshi
Roll no.- 0056 MBA DM-04

ORGANIZATION MENTOR- MR. KILLI MADHU
MR. VIVEK CHAJJER

History and Brief Description

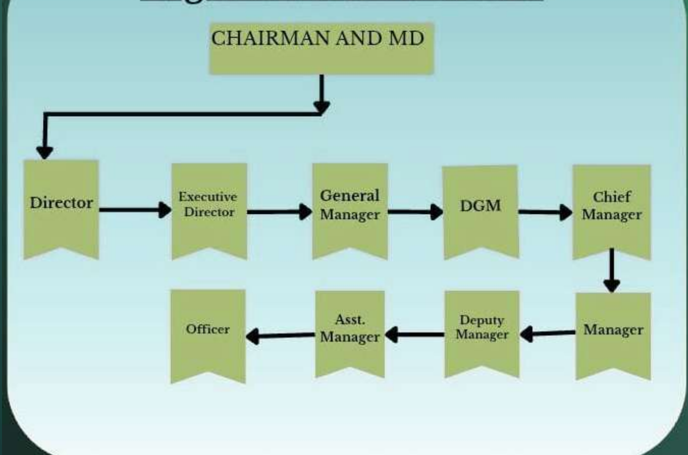
- REC Limited, formerly known as Rural Electrification Corporation Limited, is a leading Indian financial institution focused on the power sector.
- Established in 1969, it initially aimed to electrify rural India and has since expanded its operations to finance all segments of the power sector value chain, including generation, transmission, and distribution
- REC is a maharatna comapny under the ministry of power and operates as a systematically important Non-Banking Finance Company regulated by RBI.

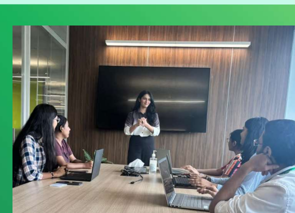
Vision and Mission

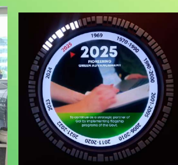
VISION- To act as a competitive, client-friendly, and development oriented organization for financing and promoting projects covering power generation, power conservation, power transmission and power distribution network in the country.

MISSION- To facilitate availability of electricity for accelerated growth and for enrichment of quality of life of rural and urban population.

Organization Structure







Major Learnings

- Foundational and core understanding of ESG
- ESG reporting and framework
- GHG emission and carbon accounting
- Sustainable development goals aligned with ESG
- Renewable energy
- ESG rating and methodologies

SWOT Analysis

Strength

- REC is a Maharatna Psu under ministry of power
- REC holds a strategic position, given REC's role in financing power sector and implementing policies
- REC is focusing over sustainable future providing funds for solar, wind and other clean energy initiatives

Weakness

- Governance board structure gaps
- Weak GHG emission Scope 3 tracking
- Limited ESG framework adoption
- Community and partner feedback mechanisms are underdeveloped

Opportunity

- Investment Opportunities in Indian power sector
- Green energy growth
- Global ESG alignment
- Tech driven ESG tracking

Threat

- Climate risk exposure
- Competition from green focused NFBCs
- Public sector constraints
- SEBI's BRSR Core and global ESG disclosure norms are becoming stricter.

Practical Exposure v/s Theoritical Understanding

Theoretical exposure from university-

- Understanding of management and its principles, organizational behaviour, SDGs, business analytics, CSR.

Practical exposure at organization-

- Analyzing data given scope 1 and 2 emissions
- Linking SDGs with various ESG activites
- Reporting and framework

Challenges Faced

- Understanding GHG accounting- Scope 1,2 and 3
- Lack of information in ESG reports
- Limited access to real time data
- Complex ESG terminologies in the beginning

Suggestions to Organization

- Improve internal ESG coordination
- Monthly interdepartmental meetings should be conducted between ESG, HR, CSR team and Finance
- Develop and implement SOPs for ESG related tasks
- Inclusion on global standard framework
- Make ESG committee within the organization for better coordination and progress
- Focus on participatory approach with interns and other employees for fresh ideas

Reporting Format (Weekly)

Name of the Organisation: REC Limited, Gurgaon

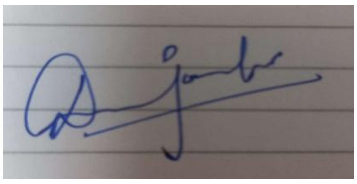
Area/ Department/ Project of Summer Internship Program: Environmental Social Governance (ESG)

Name of the Student: Divya Joshi

Roll no: 0056 **Stream:** MBA Development Management

Week no: 1st **From:** 13th May 2025 to : 16th May 2025

Activity Done	On first day of my internship at REC Limited, my documents got verified by HR then I got my division assigned-ESG. I met my mentor under whom I'm going to work. Read about ESG report, its policies and BRSR report 2023-24 and 9 principles.
Linking theory (Classroom learning) with practice at your organisation	There are few learnings from my classroom which I was able to connect in organization- • Role of SDG (Sustainable Development Goals) • Role of CSR and ESG in an organization • Human Resource Management • Organizational Behaviour
Gaps identified on the working area.	This week was more like an introduction or orientation. As of now, there were no gaps identified
Suggestions for improvement	NA
Plan for the next week	Plans for next week – • Understand what Green Finance is • Know about Scope 1, 2 and 3 • Discussion on how to collect data for report



Signature of the Student

Approved by the IIHMR University's Mentor

Reporting Format (Weekly)

Name of the Organisation: REC Limited

Area/ Department/ Project of Summer Internship Program: Environmental Social Governance (ESG)

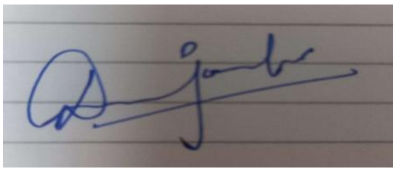
Name of the Student: Divya Joshi

Roll no: 0056 **Stream:** MBA Development Management

Week no: 2nd **From:** 19th May 2025 **to:** 23rd May 2025

Activity Done	In the 2nd week of internship, I started learning about what green finance is. With that, I also read ESG report of REC 2023-24 thoroughly, analysed S&P Global REC score and MSCI score.
Linking theory (Classroom learning) with practice at your organisation	• REC contribution to Sustainable Development Goals (SDGs) • Application of Business analytics • SWOT analysis • Corporate Social Responsibility (CSR) Initiatives and projects
Gaps identified on the working area.	While going through S&P Global ESG score of REC, there were certain gap areas which I identified- • Board independence • Board and gender diversity • Risk management • Business ethics
Suggestions for improvement	Few suggestions for improvement are as follows- • Increase independent directors with diverse and experienced backgrounds • Create a diversity policy with measurable targets for gender, age, experience • Include climate change, AI, and geopolitical risks in the annual risk assessment • Create comprehensive anti-bribery, anti-corruption policies and employee training

Plan for the next week	• Understand how various companies provides data, rankings, ratings to the commodity and capital markets like S&P Global and MSCI • Compare and analyse REC ESG Report with other public sector organizations for better understanding



Signature of the Student

Approved by the IIHMR University's Mentor

Reporting Format (Weekly)

Name of the Organisation: REC Limited, Gurgaon

Area/ Department/ Project of Summer Internship Program: Environmental Social Governance (ESG)

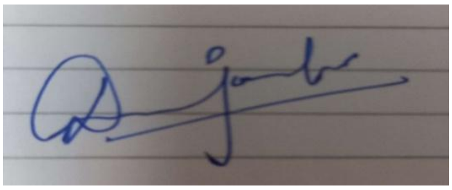
Name of the Student: Divya Joshi

Roll no: 0056 **Stream:** MBA Development Management

Week no: 3rd **From:** 26th May 2025 **to:** 30th May 2025

Activity Done	In the 3rd week of my internship, I started learning about REC company and the importance of stakeholders, Material ESG and GHG Emissions- Scope 1,2 and 3, Water management and consumption, Waste management and reduction strategies.
Linking theory (Classroom learning) with practice at your organisation	• Stakeholder Analysis- Monitoring and Evaluation • Climate change and its effects on Development, Net zero, Carbon emissions- National conference on impact of Sustainable business in India held in January 2025 at IIHMR university • Gender diversity in an organization
Gaps identified on the working area.	Gaps identified while going through ESG report of REC were- • Usage of renewable energy can be improved to lower emissions • Waste management can be done with more strategic planning • Gender Inclusion metrics not detailed and certainly lower than required
Suggestions for improvement	Few suggestions for improvement in required areas are as follows- • Awareness among staff can be raised regarding waste management. For e.g.- Paperless initiatives • Clear gender-based targets in recruitment, training and leadership can be set

Plan for the next week	- GHG accounting - Understand how GHG emissions calculation is done with the data given of REC on MS Excel



Signature of the Student

Approved by the IIHMR University's Mentor

Reporting Format (Weekly)

Name of the Organisation: REC Limited, Gurgaon

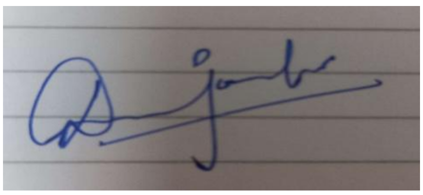
Area/ Department/ Project of Summer Internship Program: Environmental Social Governance (ESG)

Name of the Student: Divya Joshi

Roll no: 0056 **Stream:** MBA Development Management

Week no: 4th **From:** 2nd June 2025 **to:** 6th June 2025

Activity Done	In the 4th week of my internship, I learned about new terminologies- Grid, Megawatt hour, Scope 1(Stationary, Fugitive, Mobile), Scope 2(Electricity) and calculations as well as methods to calculate both Scope 1 and 2 emissions with the given data of REC in excel.
Linking theory (Classroom learning) with practice at your organisation	As this week was more about learning and gaining knowledge on GHG Emissions – Scope 1 and 2 and its calculations, there was no such classroom learning which I can link with practice at organization this week.
Gaps identified on the working area.	No gaps identified in the data.
Suggestions for improvement	NA
Plan for the next week	• GHG emission calculations – How to do it on excel • Renewable sources of energy and their significance in ESG



Signature of the Student

Approved by the IIHMR University's Mentor

Reporting Format (Weekly)

Name of the Organisation: REC Limited, Gurgaon

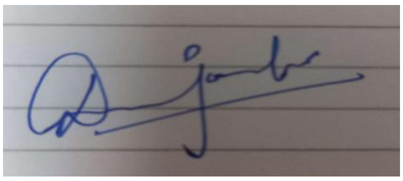
Area/ Department/ Project of Summer Internship Program: Environmental Social Governance (ESG)

Name of the Student: Divya Joshi

Roll no: 0056 **Stream:** MBA Development Management

Week no: 5^{th} **From**: 9^{th} June 2025 **to:** 13^{th} June 2025

Activity Done	In the 5^{th} week of my internship, I learned about renewable energy and its significance- Microgrid technologies with sustainable development and continued to practice GHG emission calculations on the data.
Linking theory (Classroom learning) with practice at your organisation	As this week was more about learning and gaining knowledge on GHG Emissions – Scope 1 and 2 and its calculations, there was no such classroom learning which I can link with practice at organization this week.
Gaps identified on the working area.	No gaps identified
Suggestions for improvement	NA
Plan for the next week	• Gap analysis of ESG material with any other public sector company



Signature of the Student

Approved by the IIHMR University's Mentor

Reporting Format (Weekly)

Name of the Organisation: REC Limited, Gurgaon

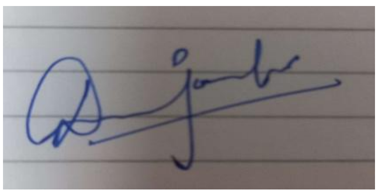
Area/ Department/ Project of Summer Internship Program: Environmental Social Governance (ESG)

Name of the Student: Divya Joshi

Roll no: 0056 **Stream:** MBA Development Management

Week no: 6^{th} **From:** 16^{th} June 2025 **to:** 20^{th} June 2025

Activity Done	In the 6^{th} week of my internship, I learned about Renewable energy and its importance in ESG, climate change, emerging technologies in ESG like Internet of things, big data, sustainable investing. Need for ESG in 2025. Linking these factors with SDGs and development.
Linking theory (Classroom learning) with practice at your organisation	Classroom learning which I can link with this week's practice at organization are – • Business Analytics • Sustainable Development Goals (SDG) • Financial Management
Gaps identified on the working area.	No gaps identified
Suggestions for improvement	NA
Plan for the next week	As of now, plan for next week is to do gap analysis on ESG materials of REC and GHG emissions.



Signature of the Student

Approved by the IIHMR University's Mentor

Reporting Format (Weekly)

Name of the Organisation: REC Limited, Gurgaon

Area/ Department/ Project of Summer Internship Program: Environmental Social Governance (ESG)

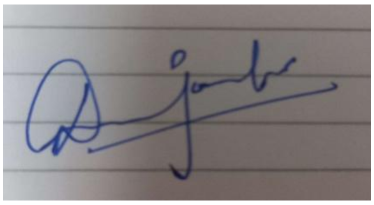
Name of the Student: Divya Joshi

Roll no: 0056 **Stream:** MBA Development Management

Week no: 7th **From:** 23rd June 2025 **to:** 27th June 2025

<table>
<tr><td>Activity Done</td><td>In the 7th week of my internship, I learned about the significance of ESG ratings and methodologies and how REC is managing the same. Some of the important ESG rating methodologies are as follows-
• Data collection
• Theme- Wise Evaluation
• Risk & Opportunity Analysis
• Scoring and weighting
• Final ESG score and Rating
ESG rating justifies how a company manage it's Environmental, Social and Governance responsibilities</td></tr>
<tr><td>Linking theory (Classroom learning) with practice at your organisation</td><td>Classroom learning which I can link with practice at organization are-
• Management Information System (MIS)
• Business Analytics</td></tr>
<tr><td>Gaps identified on the working area.</td><td>Gaps which I identified are as follows-
• While the report references GRI, SASB, BRSR, and IFC standards, there's no alignment shown with emerging global standards like TCFD, IFRS S1 and S2, CSRD.
• There's limited information on a dedicated ESG committee, Roles and responsibilities, Integration into Board performance reviews.</td></tr>
</table>

Suggestions for improvement	• Inclusion of Global standards in ESG report • Form a Board ESG Committee or expand the mandate of an existing Risk/CSR/Strategy Committee to formally include ESG.
Plan for the next week	Not confirmed yet



Signature of the Student

Approved by the IIHMR University's Mentor

Reporting Format (Weekly)

Name of the Organisation: REC Limited, Gurgaon

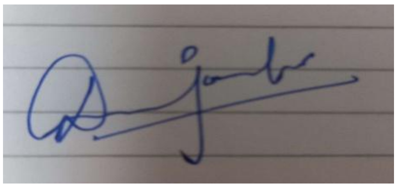
Area/ Department/ Project of Summer Internship Program: Environmental Social Governance (ESG)

Name of the Student: Divya Joshi

Roll no: 0056 **Stream:** MBA Development Management

Week no: 8th **From:** 30th June 2025 **to:** 4th July 2025

Activity Done	In the 8th week of my internship, I gained theoretical knowledge about Scope 3 emissions, Renewable energy and green finance framework and how REC is managing and implementing these areas in their organization.
Linking theory (Classroom learning) with practice at your organisation	Classroom learning which I can link with practice at organization are- • Strategic planning in management • Financial Management • Business Analytics
Gaps identified on the working area.	Few gaps which I identified within the organization are- • REC is tracking only a few types of Scope 3 emissions (like employee travel or waste). • REC aims to grow renewables to 30% of its loan book by 2030 (currently 8%). • Not much detail on how REC is keeping up with international rules on sustainable finance like EU taxonomy or ISSB.
Suggestions for improvement	• Include GHG protocol to learn how to measure scope 3 emissions better. • Make a yearly progress report to show movement towards the 30% target. • Start including international financial frameworks.
Plan for the next week	Plan for next week is to focus and gain more knowledge about energy emissions and green finance role and impact in an organization.



Signature of the Student

Approved by the IIHMR University's Mentor

Reporting Format (Weekly)

Name of the Organisation: REC Limited, Gurgaon

Area/ Department/ Project of Summer Internship Program: Environmental Social Governance (ESG)

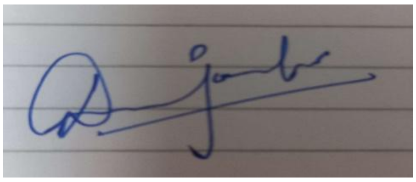
Name of the Student: Divya Joshi

Roll no: 0056 **Stream:** MBA Development Management

Week no: 9th **From:** 7th July 2025 **to:** 11th July 2025

Activity Done	In my 9th week of internship, I continued to study about green finance framework and its policy implemented by REC, company's equity, Panchamrit of India's climate action given by NDC, maximizing value chain for the stakeholders, how REC being a nodal agency in various government projects like DDUGY, SAUBHAGYA, REC's green bond principles. Apart from green finance framework, I also gained in depth knowledge of Integrated Reporting (IR) and its 6 capitals namely- • Financial capital • Manufactured Capital • Natural Capital • Human Capital • Social and relationship Capital • Intellectual Capital
Linking theory (Classroom learning) with practice at your organisation	Classroom learning which I can link with practice at organization are- • Development policies and programmes • Corporate Social Responsibility • Financial Management
Gaps identified on the working area.	No gaps identified

Suggestions for improvement	NA
Plan for the next week	Plan for next week is to understand climate risk and management, external stakeholder, risk and opportunities, global standard frameworks of ESG.



Signature of the Student

Approved by the IIHMR University's Mentor

Reporting Format (Weekly)

Name of the Organisation: REC Limited, Gurgaon

Area/ Department/ Project of Summer Internship Program: Environmental Social Governance (ESG)

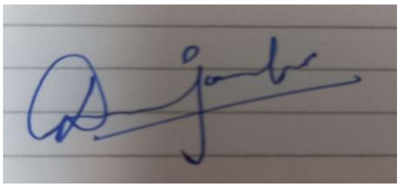
Name of the Student: Divya Joshi

Roll no: 0056 **Stream:** MBA Development Management

Week no: 10^{th} **From:** 14^{th} July 2025 **to:** 18^{th} July 2025

Activity Done	In the 10^{th} week of my internship, I deepened my knowledge on Climate action and mitigation strategies, importance of stakeholders in an organization, carbon accounting and its reporting frameworks like CDP, CDSB, GRI (used by REC in their reporting), SASB. Risk and opportunities faced by REC in the ESG domain. With that I also went through about sustainable supply chain and management.
Linking theory (Classroom learning) with practice at your organisation	Classroom learning which I can link with practice at organization are- • Organizational behaviour • Business analytics • Management information system • Research methodology
Gaps identified on the working area.	Gaps which I've identified are as follows- • Only GRI framework is used. Other frameworks like TCFD and SASB are not applied • Scope 3 emissions need to be expanded • REC opportunities are underrepresented, only risks are discussed which will affect stakeholders' engagement
Suggestions for improvement	Suggestions for improvement are- • Scope 3 emissions can be disclosed using GHG protocol • Introducing frameworks like TCFD and SASB in ESG reporting to maintain a high quality and transparency in report

	• Highlighting REC’s roles and opportunities with data in areas like climate finance, renewable energy, green bonds in their ESG report and annual report as well
Plan for the next week	As the coming week is going to be the last week of my internship at REC, I’ll focus on learning and practicing ESG as a whole and key takeaways from this internship that will enhance both my academic knowledge as well as real world application in ESG field and sustainable development.



Signature of the Student

Approved by the IIHMR University’s Mentor

Compiled Report

Name of the Organization: REC Limited, Gurgaon

Area/ Department/ Project of Summer Internship Program: Environmental Social Governance

Name of the Student: Divya Joshi

Roll no: 0056 **Stream:** MBA Development Management

Activity Done	WEEK 1- • In the first week of internship, I met HR, introduction was given. Documents got verified and division got assigned – ESG. • Then I met DGM Mr. Vivek Chajjer Sir and Assistant Manager- ESG Division Mr. Killi Madhu Sir. • I read REC annual report, focusing more on ESG report and its policies. • The first week was all about getting familiar with ESG and how it works in an organization. WEEK 2- • In the second week, I started reading ESG report thoroughly as well as BRSR report of REC limited. • BRSR report is developed by SEBI and it is mandatory for companies to provide accurate metrics • Top 1000 listed companies in India is required to show their BRSR report • There are 9 principles to follow in BRSR • Considering BRSR report of FY 2023-24 of REC, it is divided into 2 sections – Section A and Section B. • S&P global REC scores and MSCI scores indicate that REC is performing average in their ESG domain. WEEK 3- • Stakeholders hold a very important position for any organization, REC follows stakeholders

engagement process.

- There are different stakeholders such as shareholders, bondholders, employees, community and so on.
- ESG material topics are crucial to identify for company’s better performance and effective sustainability reporting.
- In ESG material topics, water consumption and waste management and reduction strategies done by REC.
- One of the most important thing in ESG is reporting and there are several reporting frameworks which is used by organizations to show accuracy and transparency in their reports.
- REC follows GRI framework which is most widely used by organizations.

WEEK 4-

- REC focuses on green energy and financing renewable energy projects which plays a key role in ESG.
- Being a power generation organization, I learned new terminologies such as Grids, Megawatt hour and what roles they play.
- With that continued to study GHG emissions and specifically gone through how REC is implementing that.

WEEK 5-

- Week 5th spent on learning ESG processes with sustainable technologies.
- Read other PSU’s ESG reports as well as MNC’s to understand better where REC is progressing and where it needs to be fixed.
- Grid technologies – Smart and Micro grids.
- Read about Circular economy and resource management
- Circular design and product life cycle

WEEK 6-

- Week 6th was about linking these learnings with SDGs (Sustainable Development Goals).
- REC is contribution to SDG is vast and focuses on each goal with its rich contribution and work done on those areas through CSR and ESG.
- ESG is a growing field in which data is a big task to collect and manage. With that aspect, I learned about Emerging data and technologies in ESG such as AI and IOT or Big data.

- With that I read briefly about sustainable investing done by REC.

WEEK 7-

- To maintain a standardized and rich ESG reporting of any organization, it is important to know the methodologies for ESG ratings.
- In the 7th week, I analyzed how rating methodologies plays a significant role for maintaining an accurate report and rating.
- These methodologies include data collection, theme wise evaluation, risk and opportunity analysis, scoring and weighting and final ESG scores.
- Then I worked on how REC is using these methodologies and what other ways they can opt for their ESG ratings.

WEEK 8-

- In the 8th week, I continued learning and gaining practical knowledge on GHG accounting, its protocols and principles as well.
- With that, I read about green finance framework and its role in ESG.
- How REC being Non finance banking company is including green finance framework in their loans and bonds.

Week 9-

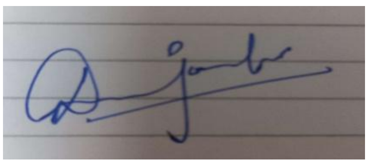
- REC plays as a nodal agency in government projects which is a part of corporate social responsibility.
- The company's equity with and apart from that gained knowledge on Integrated Reporting (IR) and its principles.
- Green bond principles and policy of REC in green finance framework.

WEEK 10-

- In ESG, Environmental aspect like climate change is crucial to focus and requires urgent need to develop mitigation strategies for the same.
- I took a brief on sustainable supply chain and management as well.
- Revised all the reporting frameworks and their uses and requirements.
- Benefits of adapting ESG practices and

	integrated ESG strategies. • Worked on gaining in-depth knowledge of ESG.
Linking theory (Classroom learning) with practice at your organization	• **Corporate Social Responsibility**- REC has worked on many government projects such as SAUBHAGYA, DDUGJY, which shows their contribution towards CSR. • **Business Analytics**-In ESG, data plays a significant role for accuracy and transparency in work. Business analytics helps an organization in maintaining data recorded in excel and showcasing it in various other ways such as pie charts or graphs. • **Sustainable Development Goals**- Being a development management student, in classroom we have discussed SDG in evert aspect whether it's in CSR or ESG. The knowledge of SDGs helped me to understand better in organization and how they worked on them. • **Principles of Management**- Organization structure from top to bottom and how the entire process takes place in an organization. Management roles and its significance. • **Development policies and program-** While going through REC contribution in government projects and schemes, the learning of this module at class helped me in understanding the program and implementation,
Gaps identified on the working area.	There are certain gaps which I would like to mention- 1. **Governance gaps-** • Lack of board independence and gender diversity on the board • Absence of ESG committee at the board level • Limited integration of ESG responsibilities 2. **Framework and standard gaps-** • ESG reporting of REC heavily relies only on GRI framework, there is no inclusion of global frameworks like TCFD, IFRS or CSRD. 3. **Environmental gaps-** • Limited tracking of scope 3 emissions. Only employee travel and waste categories are included. • Lack of biodiversity inclusion • No circular economy practices adapted 4. **Risk and opportunity disclosure-**

	• Over focus on risks and opportunity are less highlighted • Stakeholder engagement and communication is not clearly defined in the ESG report of REC. **5. Lack of innovation and technology-** • No real time ESG performance monitoring • Less use of technology in overall operations
Suggestions for improvement	Few suggestions for improvement are- • Appoint independent directors and introduce a board level ESG committee • Include additional frameworks in reporting such as TCFD, CSRD • Expand in scope 3 like purchased goods and services. • Stakeholder engagement strategy linked with SDGs • Set SBTI aligned with short term and long term carbon reduction goals • Obtain third party assurance for ESG report • Work on ESG digital dashboard for more real time data
Key Learnings	Key learnings or takeaways are- • Foundational and core understanding of ESG • ESG reporting and frameworks • Basic knowledge of sustainable finance • GHG emissions and carbon accounting • ESG rating and methodologies • Linking SDGs with ESG strategies • Stakeholder value and engagement



Signature of the Student

Approved by the IIHMR University's Mentor