

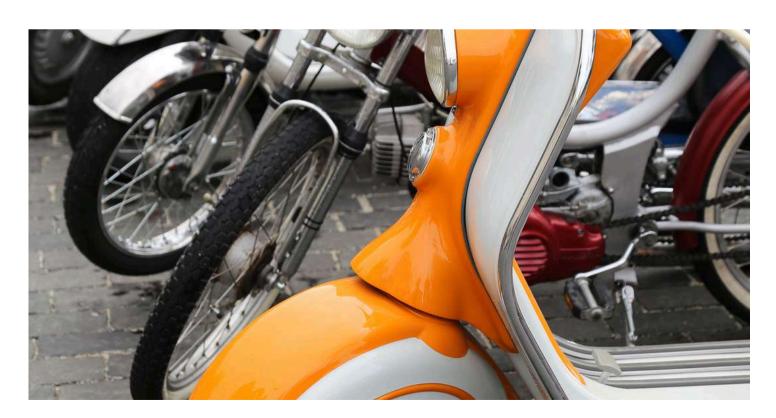


Introduction

The automobile sector has grown by leaps and bounds in the last couple of decades with both, international and domestic companies making the most of India's booming middle class and an increasing consumption appetite. As of 2020, India was the 5th largest automotive market, with 3.49 million units combined sold in the passenger and commercial vehicles categories (IBEF 2021). In addition to that, India was the seventh largest manufacturer of commercial vehicles in 2019. It has been predicted that India will be a leading market for two-wheelers and four-wheelers in the world. Between 2000 and 2021, the automotive sector received a cumulative FDI inflow of about \$30.5 billion. It is also expected that the sector will generate approx. \$8-10 billion in local and foreign investments by 2023 (IBEF 2021).

However, while buoyancy is undeniable, and robust growth rates with investment will preserve optimism within the industry, certain key challenges remain as they are. One of these challenges is the management of compliance and the extensive regulatory requirements that compliance officers and Key Management Personnel in automotive companies are typically subjected to. This includes staying on top of a frequently changing regulatory environment particularly on issues such as sustainability, emissions norms and safety. These can be in the nature of both, one-time and ongoing compliances and often impose considerable risk of liability on the management. This is especially true where companies have multiple plants, regional offices, warehouses and distributors throughout the country (<u>Teamlease</u> <u>Regtech Case Study, n.d</u>)

Consequently, this report is designed to shed some light on the state of regulatory compliance for the automobile sector, discuss some of the problems encountered by the industry and propose actionable recommendations to reduce the compliance burden on automotive companies.



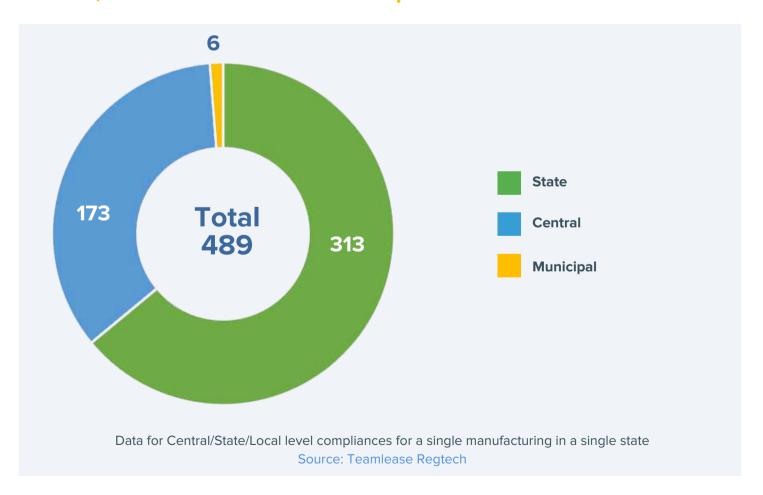


Nature of Compliances

Compliances in India are broadly divided into one-time and ongoing compliances. On an average, an automotive company is easily subject to around 80 odd one-time registrations and approvals across four stages: Setting Up, Pre-Commissioning stage, Post-Commissioning Stage and Post-Production stage. These approvals range from incorporation of the entity, to land allotment, project related approvals, construction-related approvals, approvals related to labour, safety and health, tax-related registrations, industry-specific approvals, etc.

In addition to one-time registrations and approvals, Automobile Companies are frequently saddled with a host of compliances split across the Central, State and Local/Municipal levels. For example, Labour Laws fall in the Concurrent List where both the Union and State are entitled to legislate. This means that at any given point a company would have to ensure compliance with a parent legislation drafted by the Centre and accompanying state legislation and rules. For example, under Environmental Laws there is a Central Board and there are State Pollution Control Boards to regulate compliance. Meanwhile, 'land' falls under the state list although transfer of property falls under concurrent list. Electricity is again a subject on the concurrent list with laws at both the state and central level.

Central, State and Local Level Compliances





Categories of Compliances

Labour

Labour typically includes around 29 central laws (now condensed into four labour codes). Being a concurrent subject, labour laws are further legislated upon by the states and each parent act is then accompanied by a host of state legislations, alongside the central and state rules. Legislations under the labour category include Apprentices Act, 1961 and Apprenticeship Rules, 1992; Contract Labour (Regulation & Abolition) Act, 1970; Employees Compensation Act, 1923; Equal Remuneration Act, 1976 and Equal Remuneration Rules, 1976; Factories Act, 1948; Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 & Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Rules 2013; Payment of Wages Act, 1936; Maternity Benefit Act, 1961.

EHS (Environment, Health & Safety)

EHS is predominantly constituted by the Environment Protection Act, 1986 and its related rules such as Environment (Protection) Rules, 1986; Batteries (Management and Handling) Rules, 2001; Bio-Medical Waste Management Rules, 2016; E-Waste (Management) Rules, 2016, Plastic Waste Management Rules 2016, etc. Other important legislation include the Air (Prevention and Control of

Pollution) Act, 1981; Water (Prevention and control of pollution) Act 1974; Explosives Act, 1884 and Gas Cylinders Rules, 2016, etc.

Corporate Laws

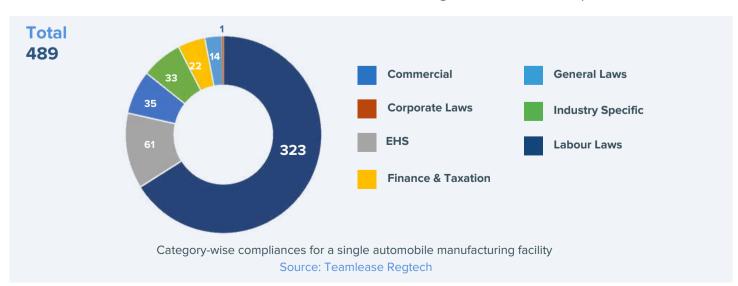
Under Corporate Laws, the main legislation include, Companies Act, 2013 & Companies (Incorporation) Rules, 2014 along with other rules and regulations.

Commercial Laws

These include the Electricity Act, 2003 and Central Electricity Authority (Measures Relating To Safety and Electric Supply) Regulations, 2010; Boilers Act, 1923 and Boiler Regulations, 1950; Bureau of Indian Standards Act, 2016 and Bureau of Indian Standard Rules, 1987; Collection of Statistics Act, 2008 and Collection of Statistics (Central) Rules, 1959; Legal Metrology Act, 2009 and Legal Metrology (Packaged Commodities) Rules, 2011; Motor Vehicles Act, 1988 and Central Motor Vehicle Rules, 1989, etc.

Finance and Taxation Laws

This category includes the Central Goods and Services Tax Act, 2017 and state specific legislations on indirect taxation. It also includes the Income Tax Act 1961 and Income Tax Rules 1962 along with state government taxes on professions and trades.





Types of Compliances

Audit and Accounts

These compliances typically fall under labour laws, taxation laws such as the GST Act, 2017 and the IT Act 2000. Under the Factories Act, 1948, the occupier of an automotive factory is required to conduct an annual internal safety of a factory, annual auditing of factory accounts, and a two-yearly external safety audit. Under the Central Goods and Services Tax Act, 2017 and the Central Goods and Services Tax Rules 2017, a registered person having turnover in excess of Rs. 2 crores is required to get their accounts audited.

Appointments

Under the Factories Act 1948, a company is required to make appointments such as an in-charge of the water centre, creche staff, sweepers, a Factory Medical Officer where the factory in question employs more than 200 people, appointment of a safety officer, etc. Under Companies Act, 2013, a company is required to appoint an internal auditor.

Display-related Compliances

A number of display-related compliances under various laws are applicable to automobile companies in India. Many of these can be the most trivial regulations but must nonetheless be complied with due to the penalties applicable to them. Under Cigarette and Other Tobacco Products (Prohibition of Advertisement and the Regulation of Trade and Commerce, Production, Supply and Distribution) Act, 2003 & Prohibition of Smoking in Public Places Rules, 2008, companies are required to display "no smoking" areas at relevant public places along with names of relevant authorized persons to whom complaints may be directed. Under Contract Labour (Regulation and Abolition) Act, 1970 display

requirements include the notice of hours of work in the establishment; notice showing wage period in the establishment; names and addresses of relevant inspectors, etc. For many of the labour laws, manufacturing units are required to display the abstract of the relevant legislation and its rules within their premises. Non-compliances of such requirements can also potentially lead to imprisonment.

Register and Records

Under Factories Act 1948, companies are required to maintain various registers and records such as a register for inspection, records and registrations related to painting, varnishing, white-washing of factory premises, etc. Under the Minimum Wages Act, companies are required to maintain a register of Wages, maintain muster roll, etc. Similar obligations also apply under the Maternity Benefits Act, 1961 and the Payment of Bonus Act, 1965.

Examination and Testing

Under the Electricity Act 2003, a company is required to maintain the requisite protective equipment within its premises and carry out periodic inspections of electrical installations within the company premises. The Factories Act 1948 also contains a host of examination and testing requirements with respect to vessels and other installations within the factory premises. Moreover, the Act also requires a half yearly medical examination of workers where the factory is carrying on hazardous processes. Under the Boilers Act, 1923 examinations are required of steam and water pipes of boilers. The Legal Metrology Act, 2009 requires a two yearly re-verification of weights, capacity, measures, length measures, tape, beam scale and counter machines.



Employee Safety & Welfare

These include compliances under several different Acts ranging from Boilers Act, 1923 and Boiler Regulations, 1950 to Electricity Act, 2003 and Central Electricity Authority (Measures Relating To Safety and Electric Supply) Regulations, 2010, to Environment (Protection) Act, 1986 and the numerous rules thereunder to protections under a plethora of labour laws. For example, under the Environment Protection Act, there are emission norms for industry boilers. Similarly, there are detailed compliances under the specific waste management rules that follow the main legislation. Under the Factories Act, 1948 there are detailed rules concerning the maintenance of factory premises and all the equipment therein.

Payments

Auto companies are also required to make a number of statutory payments under different laws. For example, Employees State Insurance Act, 1948 requires a monthly payment of contribution. Similarly, the Minimum Wages Act, 1948 and Payment of Wages Act, 1936 have specific stipulations on the payment of wages depending on the size of the establishment. Under the Income Tax Act, 1961 a company is required to make the payment of Advance Tax and TDS on salary.





Industry-Specific Compliances

Besides the general compliances discussed above, automobile companies are also subjected to several industry–specific compliances where the level of risk stemming from non–compliance is often critical/high.

Such compliances can attract high penalties including criminal liability for their violation. Some of these compliances are discussed in the sub-sections below:

One-time Compliances

- An automotive company is required to obtain a licence or certificate of conformity under the Bureau of Indian Standards Act, 2016 & Bureau of Indian Standards (Conformity Assessment) Regulations, 2018
- Industries (Development and Regulation) Act, 1951 & Registration and Licensing of Industrial Undertakings Rules, 1952 require a company to obtain license or permission for the establishment of a new industrial undertaking or any substantial expansion of / or the production or manufacture of any new article in an industrial undertaking
- Under the Essential Commodities Act, 1995 mandates the obtaining of licence for sale and use of Solvents, Raffinates and Slops and other products
- The General Operating Guidelines for Registration of OEMs and Vehicles Models, File No. F 21(37)/NAB/DIDM/2014/ dated 9th April, 2015 provide for Registration of OEMs and Vehicle Models with National Automative Board (NAB)
- Motor Vehicles Act, 1988 & Central Motor Vehicle Rules, 1989 contain a Type Approval Procedure for Electric and Hybrid Electric Vehicles introduced in the market for Pilot / Demonstration Projects intended for Government Scheme
- Meanwhile for companies producing EVs, a FAME India Phase II Certificate is required under
 Operational Guidelines for Delivery of Demand Incentives under FAME India Scheme Phase II



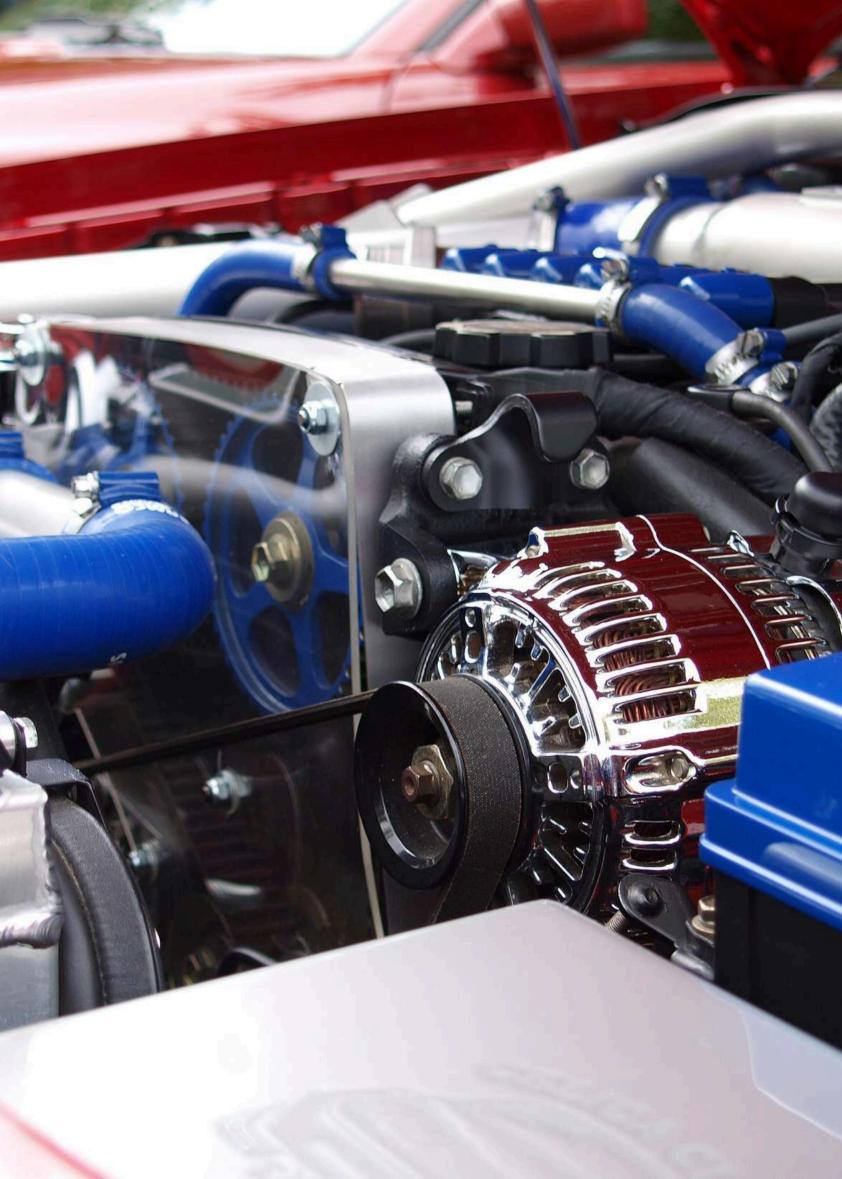


Ongoing Compliances

- Under the Petroleum Act, 1934 and Petroleum Rules, 2002, companies must follow the specific rules and regulations for storage of petroleum in containers and tanks, and their maintenance (for instance, prevention of corrosion). The Act also contains licensing requirements for import and storage of petroleum products. Moreover an extract of the Petroleum Rules, 2002 and of the conditions of the licence has to be exhibited in a conspicuous place in every licensed installation, service station or storage shed
- The Essential Commodities Act, 1955 requires Quarterly filing of end-use certificates by persons using solvents, raffinates, slops or their equivalent for specific purposes. The Act also contains certain licensing requirements for acquisition, storage and sale of solvents
- Under the Environment (Protection) Act, 1986 & Environment (Protection) Rules, 1986, an automobile company is required to submit an annual environmental audit report to the State Pollution Control Board
- Under Environment (Protection) Act, 1986 and Batteries (Management and Handling) Rules, 2001 companies which are bulk consumers are required to file half-yearly returns with the State Pollution Control Board
- Under Bureau of Indian Standards Act, 2016 read with Indian Standard a company is required to carry out the inspection and testing of fire extinguishers, and need to maintain such records
- Under Electricity Act, 2003 and Central Electricity Authority (Measures Relating To Safety and Electric Supply) Regulations, 2010, a company is required to have periodic tests conducted by the Electrical Safety Officer as well as regular inspections of the installations within the factory

Compliances for Electric Vehicles

Experts have predicted that Electric vehicles will dominate the Indian market in the near future. It is evident that both the Central and the State governments have been pushing for the development and use of EVs keeping in mind India's sustainable development goals. According to CEEW Centre for Energy Finance (CEEW-CEF), the India electric vehicles market will be a US\$206 billion opportunity by 2030 (Bhardwaj, n.d). However, on the compliance front, companies will also have to contend with a newer set of regulations. One such compliance, at the very outset falls under Operational Guidelines for Delivery of Demand Incentive under FAME India Scheme: Phase – II under which vehicles models have to undergo conformity of production test once a year. This is in addition to the one–time registrations and licenses that are already applicable to the MSMEs and which are listed above.





Compliance Challenges for Automobile Companies

Between the Environment (Protection) Act, 1986 & and the Air (Prevention and Control of Pollution) Act, 1981 compliance officers of automobile companies have to comply with several hundred acts and thousands of rules depending on the size of the business.

Depending on the type of automobile manufacturing company, between the several acts by the state, and centre, there is also an additional pressure of keeping up with the Directorate General of Foreign Trade (DGFT), Automotive Research Association of India (ARAI), and Society of Indian Automobile Manufacturers (SIAM)

Given below are some of the major compliance challenges faced by the Auto sector. Many of these are in congruence with a larger survey of clients conducted by Teamlease Regtech on regulatory complexity and the Ease of Doing Business in India (forthcoming in the India Compliance Report, 2022).

Lack of an accurate list of Applicable Compliances

A small automobile manufacturing company operating in a single state in India deals with at least 900 one-time and ongoing compliances in a year. As the company grows its geographical footprint, the number of compliances multiply. These compliances are at three levels; Center, State and Local. In addition, they are in seven compliance categories; Labour, Finance & Taxation, Commercial, Secretarial, EHS, Industry Specific and General. Identification of applicable compliances for the automotive sector requires deep expertise.

The applicability changes based on the location of manufacturing units (Industrial Areas, Export Oriented Units, Gram Panchayats, Special Economic Zones) use of specific equipment (hoists, lifts, cranes, pressure vessels, weights and measures, fire extinguishers, centrifuges among others), and end products (air bags, gears, cars, and other ancillary equipments). In addition, there are challenges pertaining to obtaining necessary licenses fromMotor Vehicles Act & Rules. Most organisations in India find it really challenging to track compliance with the said compliances. Apart from regulatory laws, the companies should also adhere to the BIS & ISO Standards (required to obtain the prototype of the part, component or assembly for which standards have been notified and approved by any agency)

In addition, the laws constantly undergo amendments leading to periodic change of applicability. Legislation of new regulations also affect the organisation's compliance obligations. Ever changing foreign trade policies which are regulated by DGFT which impacts the import / export of automobiles and related manufacturing. Recent BIS VI phase 2 regulations only adds to the complexity of the regulations that have to be adhered to.



Fluid Regulatory Environment

India's regulatory environment is fluid. There are over 3,500 regulatory updates annually published on any of the 2,233 websites of Central, State and Local Government websites via notifications, gazettes, circulars, ordinance, master circulars, press releases among others. These changes typically lead to changes in forms, dates, timelines, frequencies, fines, interest rates calculations, applicability threshold values, letters of law among others. These changes are often applicable almost immediately and require a time sensitive interpretation and implementation. Based on a recent study done by TeamLease Regtech, it was found that there were over 600 regulatory updates that affected an MSME company in the Automobile industry.

Unfortunately, there is no centralized repository of regulatory updates that provides national, realtime, comprehensive and personalised of all applicable regulatory changes that affects the compliance burden. As a result, the Compliance officer is often expected to periodically visit literally hundreds of websites to ensure that they are not missing any critical update.

Poor Tracking & Managing Applicable Licenses

A typical Automobile company in India deals with tens if not hundreds of licenses. These include factory licenses, shop and establishment registration, Certification and Standardization requirements by ARAI and other Automotive authorities in India, petroleum license, gas cylinder and bolier authorisation, consent to operate under for air and water under environment protection act, fire noc, hazaradous and biomedical waste authorisation, among many others.

Each license has many parameters including:

- Issue Date
- Expiry Date
- Categorisation of Industry (Red, Orange, Green, White)
- Conditions of License (Client Specific)
- Days for application for next renewal

Licenses, Registrations, Permissions, Consent Orders & NOCs need to be tracked meticulously to ensure that they are in good order failing which there are serious business consequences. Most organisations lack robust processes which provide adequate assurance for statutory license management.





Poor tracking Event Based Compliances

There are many instances where the applicability of licenses and compliances changes based on occurrence of specific business events. As a result, the compliance officer needs to keep his eyes peeled to identify such occurrences and be ready to interpret and implement their impact on the organisation's compliance obligations.

As an example, an automobile manufacturing unit generates a significant amount of e-waste, the regulatory bodies expect the companies to dispose of this waste to specific, and authorised vendors only while sticking to a fixed timeline. This is also accompanied with Form6 which is a mandatory requirement.

Hazardous waste is constantly generated in manufacturing units (spent oil, paints, solvents, lead, contaminated water, chromium compounds) and under Hazardous and Other Wastes (Management and Transboundary Movement 2016) these too need to be disposed off with a significant amount of paperwork and set process as per the mandate.

Automobile companies deal with the challenge of tracking all these applications and their statuses to stay on the right side of the law.

Poor tracking of on-going Compliances

A typical automobile company deals with a large number of compliances that are on-going in nature. These include displays (licenses, registrations, abstracts of legislations, employee related social security based displays, no smoking, fire exits, danger signs, GST Number, abstract for prohibition of employement of child labour, no smoking area, Voluntary Recall Code by SIAM etc). In addition, the company also needs to maintain a variety of registers which should be current at any time. These include examples such as leave and attendance, fines & deductions, muster rolls, wage registers, temperature registers, records of disposal of waste, seven copies of manifest in form 10 among at least 40 other unique registers in various formats.

An automobile firm also deals with various kinds of Safety Audits, Environmental Audits, and Fire Drills. These on-going compliance when not adhered can result in high cost of poor compliance.

Creating, maintaining, reviewing and certifying that these registers are in compliance with the law of the land is the responsibility of different people across the organization. Unfortunately, there are no enterprise processes to track and maintain the digital copies of these registers and obtain periodic self certification from the relevant stakeholders.





Challenge of compliance with External Regulators

Automobile industry is a highly regulated industry and its products are not only expected to be in compliance with domestic regulations but also follow regulatory requirements of international vehicle associations. These include NHTSA, The National Highway Traffic Safety Administration and EPA of the USA, The Vehicle Certification Agency (VCA) – UK and many other country specific regulators.

An automobile company can claim several benefits under various schemes such as Export Promotion Capital Goods (EPCG), duty drawback, advance authorisations, MEIS (Merchandise Export From India Scheme), RODTEP (Remission of Duties and Taxes on Export Products). However, the compliances of these schemes change periodically and with every new amendment, participating in these beneficial schemes becomes a concern.

Each regulator has their own demand on processes, documentation and controls. They have their own requirements of social audit which involves in-person plant visits going into days and weeks. A large automobile company has to be always audit ready. The cost of failure in the industry is disproportionately high. Poor compliance can lead to loss of reputation, business and leaked revenue. Over a period of time, the fines and penalties have continued to increase.

Lack of Awareness at Management Level

Based on a recent survey conducted by TeamLease Regtech, it was discovered that the KMPs (Key Management Personnel) in Indian Automobile Companies have a poor understanding of compliance obligations in over 80% of the instances. As a result, they are often unpleasantly surprised in the events of show cause notices, instances of financial fines and penalties, cancelled licenses, revoked permissions and leaked revenue.

Most executives were found to have very poor handle on the status of key compliances, dates, documentation and residual risk of non-compliance.





Manual, Paper Based & People Dependent Compliance

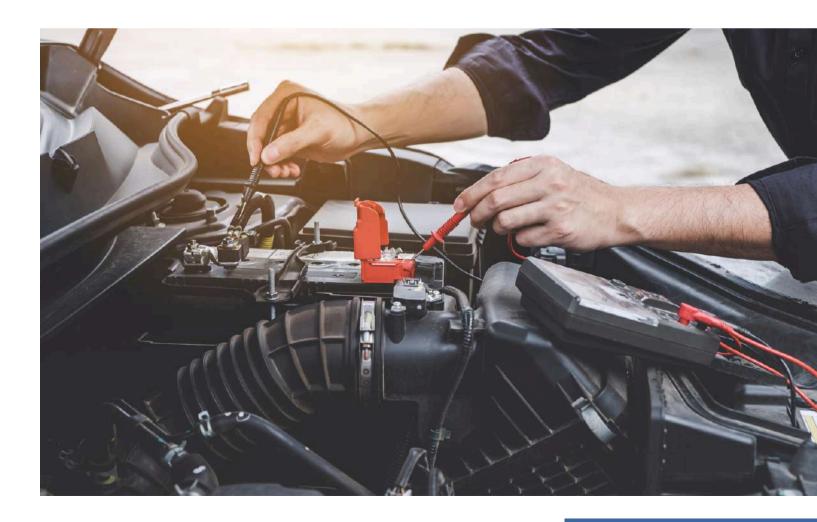
A typical mid-sized automobile manufacturing company deals with a few thousand compliances in a year. There are at least 50-100 people in different departments (Human Resources, Finance & Tax, Company Secretarial, Administration, Environment Health & Safety, Warehouse, Research & Development) directly involved in day to day compliance functions. Unfortunately, while compliance is a key binding constraint in an organisation's growth, a number of Indian organisations are yet to adopt technology platforms for transparent and accountable compliance programs. The compliance officers often use spreadsheets to track status manually. As a result, there are several instances where there are inadvertent misses, delays, lapses, defaults, expired licenses and missed legal updates.

It is not uncommon to see them firefighting and highly stressed during regulatory audits.

Anecdotal Compliance Certification

The Companies Act, 2013 Section requires the issue of Compliance Certificates to the Board. Since the organization is low on technology based tracking systems, the compliance officer has no other choice but to prepare the statutory compliance certificates manually. These certificates often miss key information such as the specific data on an instance of non compliance, delayed filing and the residual risk of poor compliance.

In such instances, the board is often flying blind. They do not have a framework to establish the level of compliance in the company.





Industry Perspective

In a recent survey conducted by TeamLease Regtech on compliance officers of major Automotive Compliances, here are the key findings:

- 95% agreed to have missed at least one critical compliance during the 12 month period
- 92% agreed to pay fines and penalties in the 12-month period
- 97% believed that they do not have the required visibility and control in their organization's compliance program
- 78% agreed that their Compliance needs a serious rethink
- 84% of Compliance officers believe that third party consultants have better liaisoning experience than they have internally
- 68% agreed to have poor control on their compliance documents
- The average cost of compliance consultants stood at approximately INR 100,000 per month; Labour contributed approximately 35% of the cost
- 52% believed that keeping track of regulatory updates is challenging





Rethinking Compliance Management

Conduct a baseline applicability assessment

An accurate list of applicable compliances is the first and perhaps the most important step in streamlining any organization's compliance management. The applicability of compliance changes with the use of specific equipment, input raw material and end products. Clinical trials, schedules from the drug and cosmetic rules further add to the regulatory complexity faced by companies. Engaging with a partner vendor to track and create a consolidated assessment of all applicable acts and compliances is critical to effective compliance management.

Companies must engage a partner who brings the depth and width of experience to assess and document the compliance obligations across Union, State and Local laws. In addition, the partner should help classify all the compliance requirements into categories such as, Labour, Finance & Taxation, Environment health and Safety, Secretarial, Commercial and Industry specific. The list should be subclassified by compliance type; licenses, registrations, permissions, consent orders, returns, registers, challans, payments, displays, audits and examinations, committees, exemptions among others.

This checklist should serve as a baseline and should be periodically reviewed and refreshed based on the business changes.

Subscribe to National, Realtime & Personalised Regulatory Updates

It is arduous for a compliance officer to browse through a few hundred government websites periodically and identify the applicable compliance changes. It is recommended that the company subscribe to national, real time, personalised and comprehensive regulatory updates from a third party vendor. These updates should be available on a daily, weekly and monthly basis; categorized by Act, category of the law, union / state, regulator, nature of change, date of change applicability among others. The update should have search, sort and filter capabilities for easy consumption. Mobile app (IOS and Android) and email based updates are highly recommended.

There are industry leading players such as TeamLease Regtech (www.teamleaseregtech.com) who provide personalised updates in daily / weekly / monthly newsletters and mobile apps.

Create a culture of Compliance

Compliance management becomes a breeze if all the stakeholders hold their end of the stick. While one compliance officer takes responsibility, many key folks within the organisation bring their shoulder to the load. Periodic reviews at department level, functional level and organisational level help make people accountable. In addition, reviews help bubble up issues before they become urgent and important. You should work with your human resources team and add compliance goals as a part of goal setting, mid term assessment and annual assessments. Good compliance behaviour should be rewarded.



Digitize Compliance Management

Technology is transforming key business processes. It is making them faster, easier and cheaper. Technology enables enhanced collaboration and improves human productivity. Data is the new oil. Compliance is a key business process and needs to go digital. Your preferred software solution should have the features given below:

- Smart Dashboards Easy to use, real time, colour-coded with drill down capabilities
- Native Mobile Apps IOS & Android based mobile apps
- Flexible Workflows Configurable workflows which adapt to your business processes
- Integrated Comprehensive Compliance Database Comprehensive and accurate compliance database covering the law of the land
- Strong Analytics and Reporting Automated and on-demand analytics and reporting capabilities to flag non-compliance and risks
- Integration with your Office email Legal updates / alerts / notifications / reminders / escalations / reports on your office email
- Integrated Document Management System Manage all your compliance documents and working files with version management
- SAAS Based Quick and Easy to on-board without any additional IT infrastructure and licenses
- Secure & Available Best in class information security with availability when you need it

Ease of Use

Compliance cuts across your organisation. Employees at various levels of skill, experience and technology-savviness need to feel comfortable using it. You should ensure that your software vendor has a product which has a user-friendly interface for end user adoption.

Quick and easy Deployment

Ensure that end to end on-boarding happens in a few weeks as IT projects are notorious for time and budget overruns. If it takes more than a few weeks to go-live, chances are the project will lose momentum and will cause headaches. In addition, ensure that your vendor has strong capabilities in business discovery, compliance applicability assessment, product configuration and end user training. SAAS and cloud based products should be preferred as they do not require any on-premises technology infrastructure (virtual machines, network resources, storage, firewalls, load balancing among others)

Pay as you go Pricing Option

IT budgets are stretched. There is a constant tussle between CIO and CFO on additional capital allocation for digitisation projects. Perpetual licensing options can be extremely capital intensive. It is highly recommended that you evaluate and prefer 'pay as you go' pricing, as budgetary allocation and approval might become a breeze. Such price options are typically cheaper than the salary of a junior compliance officer.





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