



# INDIA'S FOUR LABOUR CODES

KEY PROVISIONS, IMPACT & COMPARATIVE ANALYSIS



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# FOREWORD



**Saurabh Sanyal**  
Secretary General  
ASSOCHAM

India's *Viksit Bharat @2047* journey is a vision of a nation that is prosperous, inclusive, and globally competitive. At the heart of the Indian Businesses transformation lies our workforce whose energy, skill, and dedication drive the engines of growth.

The new Labour Codes the Code on Wages (2019), the Industrial Relations Code (2020), the Code on Social Security (2020), and the Occupational Safety, Health and Working Conditions Code (2020) consolidate 29 central labour laws into a streamlined framework. These codes are expected to widen women's participation in the workforce, support economic transformation by unlocking productivity through greater inclusion, and promote social equity by bridging gaps in fairness and dignity of labour.

This landmark initiative, described by our Prime Minister as the most progressive overhaul since Independence, is designed to simplify compliance, expand social security, strengthen workplace safety, and balance the needs of both employers and employees.

Against this backdrop this knowledge report titled "India's Four Labour Codes" jointly prepared by ASSOCHAM & Trilegal reflect India's commitment to dignity of labour, fairness in opportunity, and resilience in growth. These reforms simplify compliance, promotes ease of doing business, and strengthens worker protection.

As India approaches its centenary of independence, these reforms support the vision of an inclusive Viksit Bharat and Atmanirbhar Bharat, where progress is defined by the dignity of work the Labour Codes will serve as a guiding framework to harness the full potential of our workforce and accelerate India's march toward becoming a developed nation.

As India's apex chamber, ASSOCHAM remains committed in its efforts to make the implementation of the new Labour Codes for catalysing investment, innovation, and sustainable job creation for India's growth story.



## **Apeksha Mattoo**

Partner  
TRILEGAL

It is a privilege to be associated with ASSOCHAM in facilitating this important dialogue on India's transformative Labour Codes.

The consolidation of 29 central labour laws into four comprehensive Labour Codes marks one of the most significant reforms in India's labour and employment landscape. These changes are not merely legislative in nature but represent a conscious effort to strike a balance between enhancing ease of doing business and safeguarding the rights and welfare of the workforce.

As organizations prepare for the eventual implementation of these Codes, there is a growing need to interpret their practical implications, align internal policies, and recalibrate compliance frameworks. At the same time, these reforms present an opportunity for businesses to adopt more transparent, efficient, and forward-looking employment practices.

We aim to provide a structured understanding of the key provisions under the Codes—including wages, industrial relations, social security, and occupational safety—and to highlight the operational considerations that employers must be mindful of. We will also explore emerging challenges, areas of ambiguity, and potential strategies for effective transition.

I hope this collaboration serves as a valuable platform for knowledge sharing, enabling participants to navigate the evolving regulatory environment with greater clarity and confidence.

I would like to extend my sincere thanks to ASSOCHAM for its continued efforts in fostering industry dialogue and supporting informed policy engagement.



# OVERVIEW OF THE CODES

# 1 Code on Wages, 2019



- **Consolidates central laws pertaining to payment of wages:** Repeals and replaces the Payment of Wages Act, 1936; the Minimum Wages Act, 1948; the Payment of Bonus Act, 1965; and the Equal Remuneration Act, 1976.
- **Standardised Definition of “Wages”:** Introduces a uniform definition of “wages” reducing interpretational inconsistencies. Uniform for calculation of EPF, gratuity, bonus, etc.
- **Compliance Simplification:** Reduced number of laws and authorities; single registration and return system.
- **Expanded Applicability:** Applies to all employees (permanent, fixed-term, part time, temporary, casual) with specific chapters being applicable subject to qualifications.
- **Universal Minimum Wage:** Applies to all workers across sectors, not just scheduled employment.
- **Floor Wage:** Central Government will set a national floor wage; states cannot set wages below this.
- **Fixed term employment:** FTEs eligible to compensation at par with permanent employees.
- **Timely Payment:** Mandatory timely payment of wages to all employees.
- **Deductions restrictions:** List of permissible deductions now applicable to all employees.
- **Equal Pay for Equal Work:** Gender-based wage discrimination prohibited.
- **Overtime Compensation:** Overtime at twice the ordinary rate for all employees.
- **Compounding:** Employers can compound first-time non-imprisonable offences by paying monetary penalty.



# 2 Code on Social Security, 2020



- **Consolidates central laws pertaining to social security:** Repeals and replaces the Employees' Compensation Act, 1923; the Employees' State Insurance Act, 1948; the Employees' Provident Funds and Miscellaneous Provisions Act, 1952; the Employment Exchanges (Compulsory Notification of Vacancies) Act, 1959; the Maternity Benefit Act, 1961; the Payment of Gratuity Act, 1972; the Cine-Workers Welfare Fund Act, 1981; the Building and Other Construction Workers Welfare Cess Act, 1996; and the Unorganised Workers' Social Security Act, 2008.
- **Expanded Coverage:** All workers, including gig and platform workers and fixed term employees, now eligible for social security benefits.
- **Voluntary coverage:** Employers allowed to obtain voluntary coverage not only for PF, but also ESI.
- **Limitation Introduced:** All EPF and ESI related claims now subject to a 5-year limitation period.
- **Home-based worker:** Formal recognition of employees rendering services remotely or from home.
- **Benefits Included:** Provident Fund (PF), Employees' State Insurance (ESI), gratuity, maternity benefit, and disability insurance.
- **Fair social security:** Uniform definition of "wages" for calculation of all benefits, including social security liability on employers.
- **Aggregator Contribution:** Digital platforms (like ride-hailing, food delivery) must contribute 1-2% of annual turnover (capped at 5% of payments to gig workers) toward social security.
- **Universal Account Number:** Aadhaar-linked portability of benefits across states.
- **Gratuity:** Eligibility reduced to 1 year for fixed-term employees (earlier 5 years).
- **Embargo on benefit reduction:** Employers not allowed to restructure compensation for reducing social security obligations.
- **Uniform enforcement:** Unified registration requirements, with single channel enforcement. Streamlined compliances across all social security legislations.
- **Compounding:** Employers can compound first-time non-imprisonable offences by paying monetary penalty.

# 3 Industrial Relations Code, 2020



- **Consolidates central laws pertaining to industrial relations:** Repeals and replaces the Trade Unions Act, 1926, the Industrial Employment (Standing Orders) Act, 1946, and the Industrial Disputes Act, 1947.
- **Industry Meaning:** Business-agnostic with identified exclusions covering inter alia sovereign function, domestic service industries.
- **Trade Union Recognition:** Clear rules for mandatory recognition of unions for negotiations and dispute resolution.
- **Layoffs & Closures:** Threshold for prior government approval raised to 300 workers (from 100 earlier).
- **Standing Order:** Threshold for adoption raised to 300 workers (from 100 earlier). Certification only necessary in case of deviation from model orders.
- **Fixed-Term Employment:** Allowed with benefits equal to permanent employees, prorated to the fixed term of their employment.
- **Strikes:** Mandatory 14-day notice before strikes in all sectors.
- **Focus on Ease of Doing Business:** Streamlined compliance and dispute settlement processes.
- **Reskilling fund:** Employees entitled to additional monies upon retrenchment for skill-development.
- **Streamlined dispute resolution:** Streamlines dispute resolution by consolidating authorities and simplifying overall adjudication processes.
- **Settlement of individual disputes:** Mandatory constitution of grievance redressal committees for addressing disputes arising out of individual grievances.
- **Compounding:** Employers can compound first-time non-imprisonable offences by paying monetary penalty.



# 4 Occupational Safety, Health & Working Conditions Code, 2020



- **Consolidates central laws pertaining to working conditions:** Repeals and replaces, inter alia, the Factories Act, 1948; the Building and Other Construction Workers (Regulation of Employment and Conditions of Service) Act, 1996; the Contract Labour (Regulation and Abolition) Act, 1970; and the Inter-State Migrant Workmen (Regulation of Employment and Conditions of Service) Act, 1979.
- **Contract Labour Standardisation:** Refined definition of 'contract labour'. Core and non-core functions now defined for transparency. Deemed employment of contract workers in case contractor fails to obtain a license.
- **Formalisation of Employment:** Appointment letters mandatory for all workers.
- **Unified Safety Standards:** Consolidates laws on workplace safety, health, and working conditions with creation of safety committee in factories, mines or specific establishments employing building and other construction workers.
- **Annual Health Check-ups:** Free for workers above 40 years for specific industries.
- **Women's Employment:** Women allowed to work in all sectors, including night shifts, with consent and safety measures.
- **Working Hours:** Standardised norms for working hours, and welfare facilities across establishments.
- **Beneficial leave provisions:** Provides better annual leave benefits, with mandatory and on demand encashment of accumulated and unutilised annual leave.
- **Safety and health:** Constitution of safety committees at establishment level, promoting employee participation in workplace safety measures.
- **Consolidated reporting framework:** Consolidates registration, reporting, and enforcement under legislations governing working conditions.
- **Compounding:** Employers can compound first-time non-imprisonable offences by paying monetary penalty.



# **MOST IMPORTANT CHANGES**

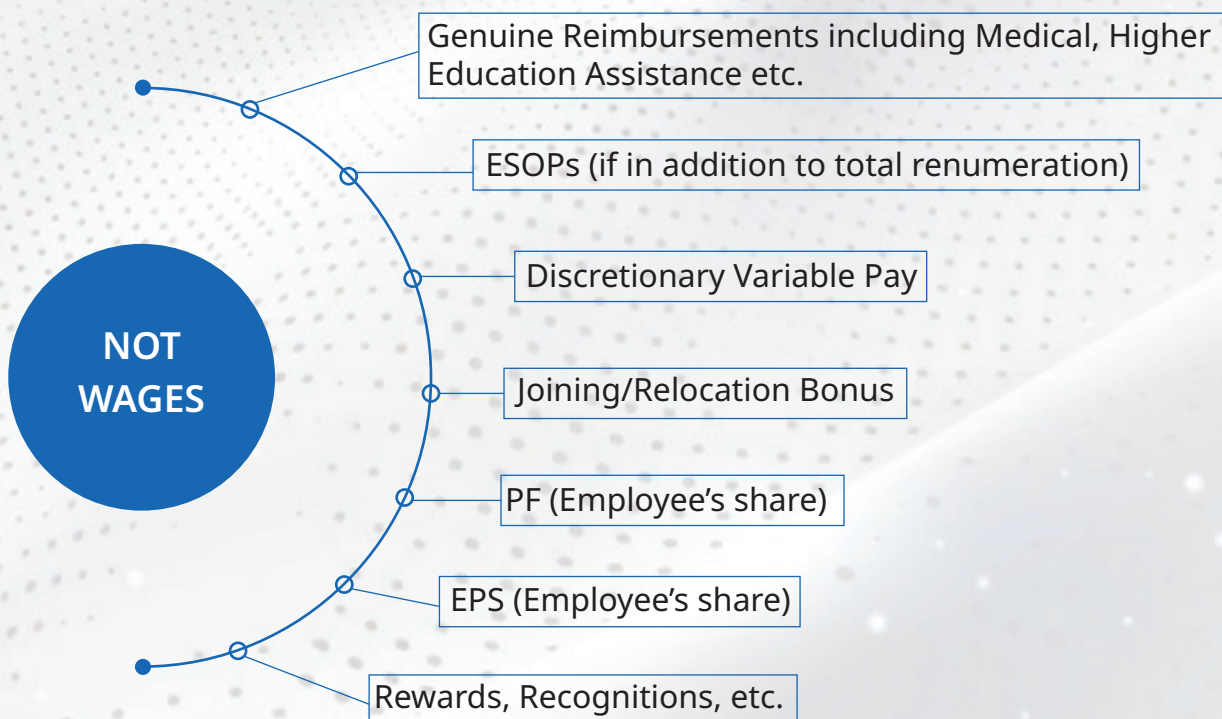
# Uniform Definition of Wages

The codes replace the existing framework of determining 'wages' for computation of statutory dues and social security contributions, with a uniform definition. The components ordinarily forming part of an employee's overall cost-to-company (CTC) have been identified and segregated into different components for computation.

(a) Under the labour codes, 'wages' means all remuneration whether by way of salaries, allowances or otherwise, expressed in terms of money or capable of being so expressed which would, if the terms of employment, express or implied, were fulfilled, be payable to a person employed in respect of his employment or of work done in such employment.

However, the Ministry of Labour and Employment has, by way of its FAQs dated 30 December 2025 clarified that performance-based incentives, employee stock options, variable part of the CTC or reimbursement-based payments to the employee shall not form part of "wages" under the labour codes.

Accordingly, the following components will not form part of wages and therefore will not be a component relevant for classification as either 'included' in or 'excluded' from the definition of wages.



## (b) Inclusion List:

The definition includes the following:

- i. basic pay;
- ii. dearness allowance; and
- iii. retaining allowance

All components which do not specifically form part of the 'exclusions' (as defined hereinbelow), will form part of the 'inclusions'. Accordingly, please see set out below an indicative list of components ordinarily forming part of an employee's CTC that will be considered as 'inclusions':

INCLUSIONS
Basic Salary
Dearness Allowance
Special/Retaining Allowance
Internet Allowance
Shift Allowance
Higher Education Assistance Allowance
Leave Travel Allowance
Telephone Allowance
Medical Allowance

## (c) Exclusion List:

The definition expressly excludes the following:

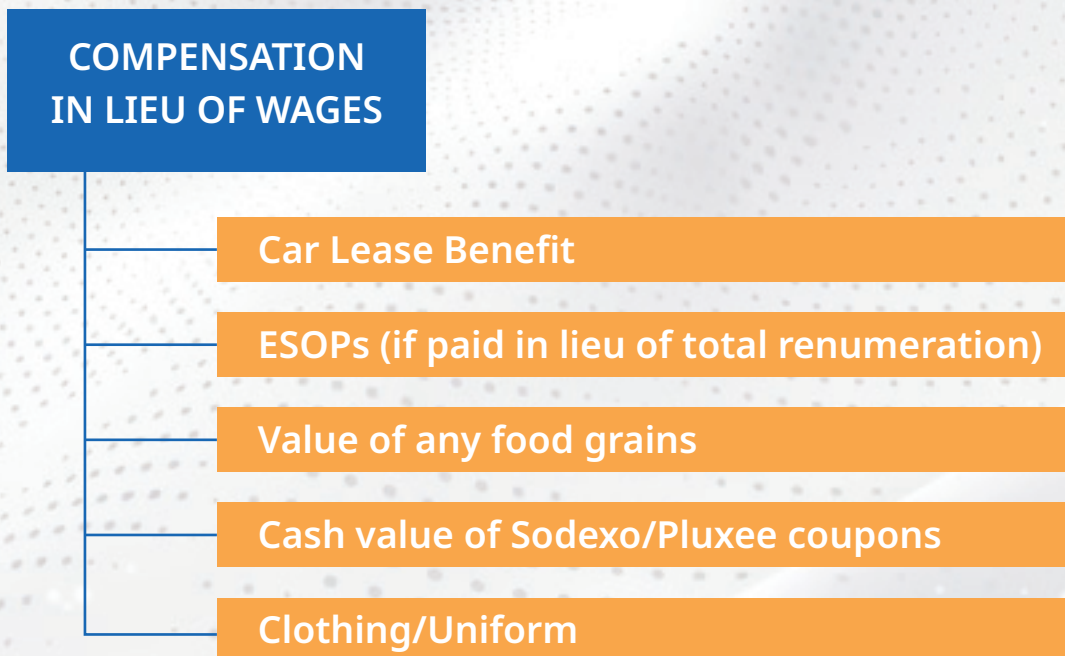
- a. any bonus payable under any law for the time being in force, which does not form part of the remuneration payable under the terms of employment;
- b. the value of any house-accommodation, or of the supply of light, water, medical attendance or other amenity or of any service excluded from the computation of wages by a general or special order of the appropriate Government;
- c. any contribution paid by the employer to any pension or provident fund, and the interest which may have accrued thereon;
- d. any conveyance allowance or the value of any travelling concession;
- e. any sum paid to the employed person to defray special expenses entailed on him by the nature of his employment;
- f. house rent allowance;

- g. remuneration payable under any award or settlement between the parties or order of a court or Tribunal;
- h. any overtime allowance;
- i. any commission payable to the employee;
- j. any gratuity payable on the termination of employment;
- k. any retrenchment compensation or other retirement benefit payable to the employee or any ex-gratia payment made to him on the termination of employment.

The deeming provision for the list of specified 'exclusions' clarifies that if payments made by the employer to the employee under clauses (a) to (i) above exceed 50% (or such other percentage as may be notified by the Central Government) of the remuneration calculated under this clause, the amount which exceeds 50% (or any other percentage so notified) will be deemed to be remuneration and will have to be added to the wages.

**(d) Remuneration in kind:**

If any remuneration in kind is given to an employee in lieu of the whole or part of wages payable to him, the value of such remuneration in kind which does not exceed 15% of the total wages payable to him, will be deemed to form part of the wages of such employee. An indicative list of components of an employee's CTC has been set out below for reference:



# Leave Benefits to 'Workers'

Under the Occupational Safety, Health & Working Conditions Code, 2020, all employees categorised as 'workers' under the labour codes will be entitled to 18 days of annual leave with wages in each calendar year.

Further, all employees categorised as workers are also entitled to carry forward up to a maximum of 30 days of annual leave. Accordingly, all unutilised annual leave will accumulate (up to a maximum of 30 days) and be carried forward to the subsequent calendar year.

In the event that an employee accumulates more than 30 days in a calendar year, any annual leave in excess of 30 days will have to be mandatorily encashed at the end of the calendar year. Further, workers are also entitled to demand encashment of any number of accumulated and unutilised annual leave at the end of a calendar year, irrespective of whether or not they accumulate 30 days of unutilised annual leave.

The illustration below will provide further clarity on the manner of accumulation and encashment:

Year	AL Granted	AL Available	AL Used	AL Left	AL Encashed	AL Lapsed	AL Carried Forward
Year 1	18	18	5	13	0	0	13
Year 2	18	18+13=31	5	26	0	0	26
Year 3	18	18+26=44	5	39	9	0	30
Year 4	18	18+30=48	5	43	13	0	30
Year 5	18	18+30=48	5	43	13	0	30
Year 6	18	18+30=48	5	43	13	0	30
<b>Total leave encashed if employment ceases at the end of Year 6</b>					<b>48 (in the course of employment) +30 (upon cessation of service) = 78</b>		

However, the leave entitlement of employees not categorised as workers, and the casual and sick leave entitlements of all employees, will continue to be governed by the applicable State shops and establishments legislations read with their employment contracts/policies.

# Worker Reskilling Funds

As a corollary to the 'retrenchment compensation' the labour codes also introduce the concept of a 'worker re-skilling fund'. All employers are required to contribute an amount equal to 15 days' wages last drawn by the worker immediately before the worker's retrenchment. This is an additional cost that employers will need to account for when considering retrenchment of workers.

While the governments are yet to set up the fund, employers can, in the meanwhile, provision for the amounts due in their books of accounts or hold the amount in escrow until the worker reskilling fund is set up by the government.





# FOCUS AREAS & IMPACT ANALYSIS

# Impact on Employers

- **'Worker' Meaning:** Supervisory employees earning > ₹18,000/month and managerial roles excluded. Sales promotion employees now included.
- **Contract Labour:** Prohibition on engaging contract labour in core activities (with limited exceptions). Requires rethinking organizational design and vendor strategies.
- **Compliance Costs:** Payroll restructuring to align with uniform wage definition; additional contributions for gig/platform workers under Social Security Code. Expanding the base for gratuity calculation beyond basic salary and DA. If excluded components (e.g., HRA) exceed 50% of CTC, at least 50% will be deemed wages. Remuneration in kind up to 15% treated as wages. Implications for leave encashment, bonus, maternity, retrenchment, etc. will need to be re-evaluated.
- **Operational Flexibility:** Higher threshold (300 workers) for layoffs and closures offers more flexibility but requires robust processes and documentation.
- **Safety & Welfare Investments:** Mandatory health checks, appointment letters, and workplace safety upgrades may increase short-term costs but reduce long-term risks.
- **Reskilling Fund:** Re-skilling fund to be set up; employers to contribute 15 days' wages for retrenched workers.
- **Administrative Simplification:** Single registration and return systems with deemed approvals will ease compliance over time.
- **Union Impact:** New union recognition and bargaining provisions may increase collective bargaining demands.
- **Grievance Redressal Committee:** Mandatory for industrial establishments with 20+ workers. Must include equal worker representation and women members. Decisions require majority approval and agreement from over half of worker representatives.
- **Unpaid Wages Timeline:** Employers must clear unpaid wages within 2 days of termination, resignation, or closure. This is a major shift from earlier rules and will require payroll process adjustments.
- **Gig Workers:** Central Government will introduce social security schemes for gig workers. Interaction with existing State-level laws will need careful review.
- **Fixed Term Employees:** Formal recognition allowing employers to choose type of employment based on operational requirements.
- **Work-from-Home recognised:** Cost savings for both employees and employers.
- **Certified Standing Orders:** Mandatory for establishments with 300+ workers (previously 100). State-level exemptions (e.g., IT/ITES) will need to be checked.

# Impact on Employees

- **Enhanced Protection:** Universal minimum wage, timely payment, and equal pay provisions strengthen financial security.
- **Social Security Expansion:** Gig and platform workers gain access to PF, ESI, and gratuity for the first time; portability of benefits improves continuity.
- **Workplace Safety & Inclusivity:** Annual health check-ups, formalisation through appointment letters, and gender-inclusive policies (night shifts for women with safeguards) improve working conditions, together with mandatory women representation in grievance redressal committees.
- **Job Security & Benefits:** Fixed-term employees now enjoy parity in benefits with permanent staff.
- **Remote work:** Employee flexibility to work remotely now recognised.
- **Access to grievance redressal:** Industrial establishments are required to constitute Grievance Redressal Committees, creating an internal pre-litigation dispute management mechanism. Further, employees also empowered to raise safety concerns through the Safety Committee.
- **Re-skilling benefits:** The re-skilling fund is not just a benefit concept; it is set up as a statutory mechanism linked to retrenchment.
- **Protection from deductions:** All employees protected from illegal deductions from wages and full and final settlement.
- **Standing orders for service sector:** Better protection to employees of service sector through mandatory adoption of model standing orders and certification requirement in case of deviations.

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# CRITICAL CHALLENGE

# Uncertainty in Compliance Framework Post-Labour Code Notification

- **Compliance Gap:** Fresh State rules under the Labour Codes have not yet been notified, creating a significant compliance vacuum.
- **Interim Position:** Organizations must rely on existing rules under repealed laws and interpret them alongside the new Labour Codes—only where they do not conflict.
- **High Risk of Confusion:** This temporary approach is less than ideal and will lead to operational complexity and legal ambiguity in the short term.
- **Legal Uncertainty:** Determining which provisions of the Labour Codes can be enforced without corresponding rules will require case-by-case legal interpretation.
- **Impact on Employers:** This uncertainty poses a critical compliance risk, demanding immediate monitoring/audits and expert guidance.

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# COMPARATIVE TABLE

# Labour Codes

Aspect	Code on Wages, 2019	Code on Social Security, 2020	Industrial Relations Code, 2020	OSHC Code, 2020
<b>Objective</b>	Uniform wage structure and timely payment	Universal social security coverage	Streamline industrial relations and dispute resolution	Ensure safety, health and working conditions
<b>Coverage</b>	All employees across sectors	Employees plus gig & platform workers	All industrial establishments	Broad coverage of factories/ establishments (with thresholds)
<b>Key Provisions</b>	One wage definition across laws; clearer, uniform rules	PF, ESI, gratuity, maternity, disability benefits;  Aggregator contributions (1-2% turnover; capped at 5% of payouts) toward gig/platform workers' welfare;  Aadhaar-linked portability of benefits; UAN	Prior approval threshold for layoffs/ closures raised to 300 workers;  Fixed-term employment with parity of benefits;  14-day strike notice across sectors	Mandatory appointment letters for all workers;  Annual health check-up (free) for workers > 40;  Women permitted night shifts with consent and safety measures; standardised hours/ leave
<b>Compliance Simplification</b>	Universal minimum wage (not limited to scheduled employments)	Move towards single registration/returns for social security	Common definitions/ processes; consolidated dispute mechanisms	Consolidated safety norms & registers; unified inspections

Aspect	Code on Wages, 2019	Code on Social Security, 2020	Industrial Relations Code, 2020	OSHC Code, 2020
<b>Special Features</b>	<p>Payroll restructuring likely to align with uniform wage definition—may increase basic wage component affecting PF/bonus outgo;</p> <p>Must ensure timely wage payments and wage floors across locations;</p> <p>Reduced litigation from clearer definitions, but cost impact where current wages are below the floor</p>	<p>Gig/platform workers explicitly recognised for social security for the first time</p>	<p>Greater flexibility on staffing models while safeguarding retrenchment processes</p>	<p>Pan-India ESIC coverage expanded; stronger welfare facilities</p>
<b>Impact on Employers</b>	<p>Guaranteed minimum and timely wages; stronger protection from underpayment;</p> <p>Equal pay reinforces gender parity;</p> <p>Clearer wage components help with accurate PF/bonus accruals</p>	<p>Wider eligibility increases benefit liabilities (PF/ESI/gratuity); plan for costing and compliance across categories, incl. gig workers;</p> <p>Platforms/aggregators must budget for statutory contributions to welfare funds;</p> <p>Portability/centralised IDs can simplify administration over time</p>	<p>Threshold of 300 provides more workforce flexibility for scaling/closures, but requires robust processes, notices, compensation for retrenchment;</p> <p>Fixed-term contracts enable project-based hiring with full benefits—needs policy and contract templates;</p> <p>Advance strike notice aids contingency planning</p>	<p>Need to implement formal appointment letters, health checks, women's safety protocols, and updated working-hour regimes;</p> <p>Possible capital/operational expenditure for safety upgrades, welfare facilities, and compliance systems; long-term gains via reduced incidents and insurance costs.</p>
<b>Impact on Employees</b>	<p>Guaranteed minimum and timely wages;</p> <p>Stronger protection from underpayment;</p> <p>Equal pay reinforces gender parity;</p> <p>Clearer wage components help with accurate PF/bonus accruals</p>	<p>Access to PF/ESI/gratuity/maternity across formal and platform work; improved income security;</p> <p>Portability eases job changes/migration; gig workers gain first-time coverage via aggregator funds</p>	<p>Fixed-term parity ensures leave and social security like permanent staff; clarity on union recognition and disputes;</p> <p>Strike notice rules promote orderly negotiations while preserving the right to strike</p>	<p>Safer workplaces; annual health checks for older workers support preventive care;</p> <p>Women's participation expands with safeguards;</p> <p>Formalisation via appointment letters improves job security and documentation for loans/benefits.</p>

# ABOUT ASSOCHAM

The Associated Chambers of Commerce & Industry of India (ASSOCHAM) is the country's apex national chamber since 1920. It advocates actionable policy suggestions to strengthen the Indian economy by leveraging its extensive membership reach of over 450,000 companies, comprising of large corporates and SMEs. With over 70 Sector and State Councils, ASSOCHAM effectively represents diverse segments of Indian industry and focusses on aligning industry priorities with the nation's growth aspirations.

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# ABOUT TRILEGAL

Trilegal is a leading full-service law firm in India with over 25 years of experience, trusted for its in-depth expertise and client-centric approach. The firm advises a diverse set of clients, including Fortune 500 companies, global investment funds, major Indian conglomerates, domestic and international banks, technology and media giants, family offices, and high-net-worth individuals.

Trilegal has consistently been recognized among India's top-tier firms in leading legal directories such as Chambers & Partners (Asia Pacific and Global), Legal 500 Asia Pacific, and Benchmark Litigation. It has also earned several prestigious accolades, including being named Best Overall Law Firm by India Business Law Journal (IBLJ) 2025, Innovative Lawyers in Disputes & Crisis Management by the Financial Times (FT) Innovative Lawyers Asia-Pacific Awards in 2025, M&A Firm of the Year by IFLR Asia-Pacific in 2024 and Law Firm of the Year by Deal Volume at the VCCircle Awards in 2024.

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**157**

PARTNERS

**1300**

LAWYERS

**9**

OFFICES

(Ahmedabad, Bengaluru, Chennai, Delhi, Gurugram, Mumbai and Pune)

**20+**

ANNUAL  
RECOGNITIONS



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