

CORPORATE SOCIAL RESPONSIBILITY

Gazette Notifications / General Circulars of Ministry Of Corporate Affairs (MCA), DPE Guidelines and CIL CSR Policy



CSR: The Road Ahead

COMPILED BY

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-----PART A

MINISTRY OF CORPORATE
AFFAIRS (MCA):
GAZETTE NOTIFICATIONS ON
ACTS, RULES AND
GENERAL CIRCULARS ON CSR

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Gazette Notifications / Circulars of Ministry of corporate Affairs (MCA)

SI. No.	Notification date	Refn. Of Gazette Notification (GN)/General Circular (GC)/General Statutory Rules (GSR)	Subject	Notification effective from date	Page no.
1	29/08/2013	Companies Act of 2013	Section 135 of Companies Act, 2013	01/04/2014	1
2	27/02/2014	GN no. 892 GI/2014	Companies (Corporate Social Responsibility Policy) Rules, 2014	01/04/2014	2-10
3	27/02/2014	GN no. 893 GI/2014	Comprising details of Schedule VII list of activities under CSR [listed activities from (i) to (x))	01/04/2014	11-12
4	31/03/2014	GN no. 1512 GI/2014	Corrigenda issued regarding replacing "promoting preventive health care" with "promoting health care including preventive health care" in sub section (i) of Schedule VII	31/03/2014	13
5	18/06/2014	GC no. 21/2014	Clarifications with regard to provisions of CSR under section 135 of the Companies Act, 2013	18/06/2014	14-20
6	06/08/2014	GN no. 3124 GI/2014	Slum Area Development was added as a new subject at sl. no. (xi) of Schedule VII	06/08/2014	21-22
7	12/09/2014	GN no. 3626 GI/2014	Companies (Corporate Social Responsibility Policy) Amendment Rules, 2014. Expenditure on administrative overheads was included as a valid CSR expenditure in rule 4, sub-rule (6)	12/09/2014	23-24
8	17/09/2014	GC no. 36/2014	Clarification with regard to provisions of Corporate Social Responsibility (CSR) under section 135 of the Companies Act,2013	17/09/2014	25-26
9	24/10/2014	GN no. 4247 GI/2014 GN no. 252 GI/2015	Amendment in Schedule VII of Companies Act (i) In item (i), Swach Bharat Kosh setup by the Central Government for the promotion of sanitation" was added (ii) In item (iv), after the words "and water", the words "including contribution to the Clean Ganga Fund setup by the Central Government for rejuvenation of river Ganga;" was added Companies (Corporate Social	24/10/2014	27-28
			Responsibility Policy) Amendment Rules, 2015	19/01/2015	29-30
11	08/05/2018	GC no. 06/2018	Clarification with regard to provisions under section 135(5) of the Companies Act, 2013	08/05/2018	31

				1	
12	19/09/2018	GN no. 5544 GI/2018	Companies (Corporate Social Responsibility Policy) Rules, 2014	19/09/2018	32-33
13	30/05/2019	GN no. 2699 GI/2019	Disaster management added as sl. No. (xii) of schedule VII	30/05/2019	34-35
14	11/10/2019	GN no. 5309 GI/2019	In schedule VII, for item (ix), the contents regarding contribution to incubators and public funded universities for R&D were substituted	11/10/2019	36
15	11/03/2020	OM No. MSDE- 10(1)/2020-AP (PMU)/-Pt. Gol, Ministry of Skill Development and Entrepreneurship	Clarification on utilization of Corporate Social Responsibility funds of industries/establishments on Apprenticeship Training under Apprentices Act,1961(amended 2014)	11/03/2020	37-39
16	23/03/2020	GC no. 10/2020	Clarification on spending of CSR funds for COVID-19	23/03/2020	40
17	28/03/2020	OM No. CSR- 05/1/2020-CSR-MCA	Clarification on contribution to PM CARES Fund as eligible CSR activity under item no. (viii) of the Schedule VII of Companies Act, 2013	28/03/2020	41
18	24/08/2020	GN no. 3878 GI/2020	Companies (Corporate Social Responsibility Policy) Amendment Rules, 2020	24/08/2020	42-44
19	24/08/2020	2020 GN no. 3879 GI/2020 Companies (Corporate Social Responsibility Policy) Amendment Rules, 2020		24/08/2020	45-47
20	10/04/2020	GC no. 15 /2020	COVID-19 related Frequently Asked Questions (FAQs) on Corporate Social Responsibility (CSR)	10/04/2020	48-50
21	22/01/2021	GN no. 437 GI/2021	I/2021 Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021		51-73
22	13/01/2021	GC no. 01/2021	Clarification on spending of CSR funds for awareness and public outreach on CIVID-19 vaccination programme	13/01/2021	74
23	05/05/2021	GC no. 09/2021	Clarification on spending of CSR funds for 'creating health infrastructure for COVID care', 'establishment of medical oxygen generation and storage plants' etc.	05/05/2021	75
24	30/07/2021	GC no. 09/2021	Clarification on spending of CSR funds for COVID 19 vaccination	30/07/2021	76
25	25/08/2021	GC no. 14/2021	Frequently Asked Questions (FAQs) on Corporate Social Responsibility (CSR)	25/08/2021	77-98
26	26/07/2022	GC no. 08/2022	Clarification on spending of CSR funds for "Har Ghar Tiranga" campaign	25/08/2021	99
27	20/09/2022	GN no. 6273 GI/2022	Companies (Corporate Social Responsibility Policy) Amendment Rules, 2022	20/09/2022	100-108

- 135. Corporate Social Responsibility.— (1) Every company having net worth of rupees five hundred errore or more, or turnover of rupees one thousand errore or more or a net profit of rupees five errore or more during any financial year shall constitute a Corporate Social Responsibility Committee of the Board consisting of three or more directors, out of which at least one director shall be an independent director.
- (2) The Board's report under sub-section (3) of section 134 shall disclose the composition of the Corporate Social Responsibility Committee.
 - (3) The Corporate Social Responsibility Committee shall,—
 - (a) formulate and recommend to the Board, a Corporate Social Responsibility Policy which shall indicate the activities to be undertaken by the company as specified in Schedule VII;
 - (b) recommend the amount of expenditure to be incurred on the activities referred to in clause (a);
 - (c) monitor the Corporate Social Responsibility Policy of the company from time to time.
 - (4) The Board of every company referred to in sub-section (1) shall,—
 - (a) after taking into account the recommendations made by the Corporate Social Responsibility Committee, approve the Corporate Social Responsibility Policy for the company and disclose contents of such Policy in its report and also place it on the company's website, if any, in such manner as may be prescribed; and
 - (b) ensure that the activities as are included in Corporate Social Responsibility Policy of the company are undertaken by the company.
- (5) The Board of every company referred to in sub-section (1), shall ensure that the company spends, in every financial year, at least two per cent. of the average net profits of the company made during the three immediately preceding financial years, in pursuance of its Corporate Social Responsibility Policy:

Provided that the company shall give preference to the local area and areas around it where it operates, for spending the amount earmarked for Corporate Social Responsibility activities:

Provided further that if the company fails to spend such amount, the Board shall, in its report made under clause (o) of sub-section (3) of section 134, specify the reasons for not spending the amount.

Explanation.—For the purposes of this section "average net profit" shall be calculated in accordance with the provisions of section 198.



असाधारण

EXTRAORDINARY

भाग II-खण्ड 3-उप-खण्ड (i)

PART II-Section 3-Sub-section (i)

प्राधिकार से प्रकाशित

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कारपोरेट कार्य मंत्रालय

अधिसचना

नई दिल्ली, 27 फरवरी, 2014

सा.का.नि. 129(अ).—केन्द्रीय सरकार कंपनी अधिनियम, 2013 (2013 का 18) की धारा 135 और धारा 469 की उप-धारा (1) और (2) के द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए निम्नलिखित नियम बनाती है, अर्थात् :-

- संक्रिप्त नाम और प्रारंभ— (1) इन नियमों का संक्रिप्त नाम कंपनी (कारपोरेट सामाजिक दायित्व नीति) नियम, 2014 है ।
 - (2) ये नियम 01 अप्रैल, 2014 से प्रवृत्त होंगे।
- परिभाषाएं (1) इन नियमों में, जब तक कि संदर्भ से अन्यथा अपेक्षित न हो,
 - (क) "अधिनियम" से कंपनी अधिनियम, 2013 अभिप्रेत है;
 - (छ) "उपाबंध" से इन नियमों से उपाबद्ध उपाबंध अभिप्रेत हैं ;
 - (ग) "कारपोरेट सामाजिक दायित्व (सीएसआर)" से निम्नलिखित अभिप्रेत और शामिल हैं किंतु निम्नलिखित तक सीमित नहीं है:-
 - अधिनियम की अनुसूची 7 में विनिर्दिष्ट कार्यकलापों से संबंधित परियोजनाएं अथवा कार्यक्रम;
 अथवा
 - (ii) कंपनी की घोषित कारपोरेट सामाजिक दायित्व नीति के अनुसार बोर्ड की सीएसआर समिति की सिफारिशों के अनुसरण में किसी कंपनी के निदेशक बोर्ड (बोर्ड) द्वारा शुरू किए गए क्रियाकलापों से

संबंधित परियोजनाएं अथवा कार्यक्रम बशर्ते कि ऐसी नीति में अधिनियम की अनुसूची 7 में उल्लिखित विषय सम्मिलित हों।

- (घ) "सीएसआर समिति" से अधिनियम की धारा 135 में निर्दिष्ट बोर्ड की कारपोरेट सामाजिक दायित्व समिति अभिप्रेत है;
- (ङ) "सीएसआर नीति" कंपनी के कारबार के सामान्य प्रचालन के अनुसरण में किए गए कार्यकलापों को छोड़कर, अनुसूची 7 में यथाविनिर्दिष्ट कंपनी द्वारा किए गए कार्यकलाप और उस पर किए गए व्यय से संबंधित है;
- (च) "शुद्ध लाभ" से अधिनियम के लागू उपबंधों के अनुसरण में तैयार किए गए वित्तीय विवरण के अनुसार किसी कंपनी के शुद्ध लाभ अभिप्रेत है किंतु इनमें निम्नलिखित शामिल नहीं है अर्थात् :-
 - (i) कंपनी की विदेश स्थित किसी शाखा अथवा शाखाओं, चाहे वह अलग कंपनी के रूप में अथवा अन्यथा कार्यरत है, से प्राप्त कोई लाभ, तथा
 - (ii) भारत में अन्य कंपनियों जो अधिनियम की धारा 135 के अंतर्गत शामिल हैं अथवा इसके अनुवंधों का अनुपालन करती हैं, से प्राप्त कोई लाभांशः

परंतु किसी वित्तीय वर्ष, जिसके लिए कंपनी अधिनियम, 1956 (1956 का 1) के उपबंधों के अनुसरण में सुसंगत वित्तीय विवरण तैयार किए गए थे, के संबंध में 'शुद्ध लाभ' की पुनः गणना अधिनियम के उपवंधों के अनुसार अपेक्षित नहीं होगी।

परंतु यह और कि इन नियमों के अधीन आने वाली विदेशी कंपनी के मामले में शुद्ध लाभ से अधिनियम की घारा 198 के साथ पठित धारा 381 की उप-धारा (1) के खंड (क) के अनुसार तैयार लाभ-हानि खाते के अनुरूप ऐसी कंपनी का शुद्ध लाभ अभिप्रेत है।

(2) इन नियमों में प्रयुक्त शब्दों और अभिव्यक्तियों, जिन्हें इन नियमों में परिभाषित नहीं किया गया है किंतु अधिनियम में परिभाषित किया गया है, के वही अर्थ होंगे जो अधिनियम में दिए गए हैं।

3 कारपोरेट सामाजिक दायित्व :

(1) प्रत्येक कंपनी अपनी होल्डिंग अथवा अनुषंगी सहित तथा अधिनियम की धारा 2 के खंड (42) के अंतर्गत परिभाषित कोई विदेशी कंपनी जिसका शाखा कार्यालय अथवा परियोजना कार्यालय भारत में है और जो अधिनियम की धारा 135 और इन नियमों के उपबंधों का अनुपालन करेगी;

परंतु अधिनियम के अंतर्गत किसी विदेशी कंपनी का शुद्ध मूल्य, व्यापारावर्त अथवा शुद्ध लाभ की गणना अधिनियम की धारा 381 की उपधारा (1) के खंड (क) और धारा 198 के उपबंधों के अनुसरण में तैयार किए गए उस कंपनी के तुलन पत्र और लाभ व हानि विवरण के अनुसार की जाएगी ।

- (2) प्रत्येक कंपनी जो क्रमवर्ती तीन वित्तीय वर्षों के लिए अधिनियम की धारा 135 की उप-धारा (1) के अंतर्गत कंपनी नहीं रहती है, उससे निम्नलिखित अपेक्षित नहीं होगा;
- (क) सीएस आर समिति का गठन करना ;
- (ख) उक्त धारा की उप धारा (2) से उप धारा (5) में अंतर्विष्ट उपबंधों का अनुपालन करना ; जब तक कि वह कंपनी धारा 135 की उप धारा (1) में निहित मानकों को पूरा नहीं करती।

सीएसआर कार्यकलाप:

- (1) कंपनी को अपनी कथित कारपोरेट सामाजिक दायित्व नीति के अनुसार अपने व्यवसाय के सामान्य कार्य के अनुसरण में किए गए कार्यों को छोड़कर परियोजनाओं अथवा कार्यक्रमों अथवा कार्यकलापों (नए अथवा चल रहे) के रूप में अपने कारपोरेट सामाजिक दायित्व कार्यकलाप करने होंगे।
- (2) कंपनी का बोर्ड कारपोरेट सामाजिक दायित्व समिति द्वारा अनुमोदित अपने सीएसआर कार्यकलाप किसी रिजस्ट्रीकृत न्यास अथवा रिजस्ट्रीकृत सोसायटी अथवा अधिनियम की धारा 8 के अधीन कंपनी द्वारा स्थापित किसी कंपनी अथवा उसकी होल्डिंग या अनुषंगी या सहयोगी कंपनी के माध्यम से अथवा अन्य किसी तरीके से चला सकता है:

परंतु कि –

- (i) यदि ऐसा न्यास, सोसाइटी अथवा कंपनी की स्थापना उस कंपनी अथवा उसकी होल्डिंग या अनुषंगी या सहयोगी कंपनी द्वारा नहीं की गई हो तो इसके पास समान कार्यक्रम अथवा परियोजनाएं चलाने का तीन वर्षों का प्रमाणित अभिलेख होना चाहिए;
- (ii) कंपनी ने इन अस्तित्वों के माध्यम से चलाई जाने वाली परियोजनाओं अथवा कार्यक्रमों, ऐसी परियोजनाओं और कार्यक्रमों पर धन राशि के उपयोग की कार्य-प्रणाली और निगरानी तथा रिपोर्टिंग तत्र विनिर्दिष्ट किया हो।
- (3) कोई कंपनी परियोजनाओं या कार्यक्रमों या कारपोरेट सामाजिक दायित्व कार्यकलापों को इस प्रकार चलाने के लिए अन्य कंपनियों के साथ भी सहयोग इस रीति में कर सकती है कि संबंधित कंपनियों की कारपोरेट सामाजिक दायित्व समितियां इन नियमों के अनुसार ऐसी परियोजनाओं अथवा कार्यक्रमों पर अलग-अलग रिपोर्ट देने की स्थिति में हों।
- (4) अधिनियम की धारा 135 की उपधारा (5) के उपबंधों के अधीन, भारत में चलाई गई कारपोरेट सामाजिक दायित्व परियोजनाएं अथवा कार्यक्रम अथवा कार्यकलाप ही कारपोरेट सामाजिक दायित्व व्यय की कोटि में आएंगे।
- (5) अधिनियम की धारा 135 के अनुसार, उन कारपोरेट सामाजिक दायित्व परियोजनाओं अथवा कार्यक्रम अथवा कार्यकलापों को कारपोरेट सामाजिक दायित्व कार्यकलाप नहीं माना जाएगा जिनसे कंपनी के कर्मचारी अथवा उनके कुटुम्बों को ही फायदा हो।
- (6) कंपनियां कम से कम तीन वित्तीय वर्षों में कार्य स्थापित अभिलेख वाली संस्थाओं के माध्यम से अपने कार्मिकों के साथ-साथ अपनी कार्यान्वयन अभिकरणों के कर्मचारियों की कारपोरेट सामाजिक दायित्व क्षमताएं बना सकती है किंतु ऐसा व्यय एक वित्तीय वर्ष में कंपनी के कुल कारपोरेट सामाजिक दायित्व व्यय के 5% से अधिक नहीं होना चाहिए।
- (7) अधिनियम की धारा 182 के अधीन किसी राजनीतिक दल को प्रत्यक्ष अथवा अप्रत्यक्ष रूप से किसी राशि के अंशदान पर सीएसआर कार्यकलाप के रूप में विचार नहीं किया जाएगा।

सीएसआर समितियां :

- (1) नियम 3 में उल्लिखित कंपनियां निम्नानुसार सीएसआर समिति गठित करेंगी:
- (i) धारा 135 की उपधारा (1) के अंतर्गत शामिल कोई असूचीबद्ध सार्वजनिक कंपनी अथवा प्राइवेट कंपनी जिसके लिए अधिनियम की धारा 149 की उपधारा (4) के अनुसरण में स्वतंत्र् निदेशक की नियुक्ति करना अपेक्षित नहीं है, की ऐसे निदेशक के बिना अपनी सीएसआर समिति होगी;

- (ii) उप नियम (1) में उल्लिखित कोई प्राइवेट कंपनी, जिसके बोर्ड में केवल दो निदेशक हों ऐसे दो निदेशकों के साथ अपनी सीएसआर समिति का गठन करेगी;
- (iii) इन नियमों के अंतर्गत शामिल किसी विदेशी कंपनी के बारे में सीएसआर समिति में कम से कम दो व्यक्ति शामिल होंगे जिनमें से एक व्यक्ति अधिनियम की धारा 380 की उप-धारा (1) के खंड (घ) के अंतर्गत यथाविनिर्दिष्ट व्यक्ति होगा और दूसरा व्यक्ति विदेशी कंपनी द्वारा नामनिर्देशित होगा।
- (2) सीएसआर समिति कंपनी द्वारा शुरू की जाने वाली सीएसआर परियोजनाओं अथवा कार्यक्रमों अथवा कार्यकलापों के कार्यान्वयन के लिए एक पारदर्शी निगरानी तंत्र संस्थित करेगी।
- सीएसआर नीति :
- (1) कंपनी की सीएसआर नीति में अन्य बातों के साथ-साथ निम्नलिखित बातें शामिल होंगी, अर्थात :-
 - (क) अधिनियम की अनुसूची 7 के क्षेत्र के भीतर आने वाले उन कारपोरेट सामाजिक दायित्व परियोजनाओं या कार्यक्रमों, जिन्हें कंपनी शुरू करने की योजना बनाती है, की एक सूची तैयार करना, ऐसी परियोजनाओं अथवा कार्यक्रमों के कार्यान्वयन की रूपरेखा निर्धारित करना तथा उनकी कार्यान्वयन अनुसूचियां; तथा
 - (ख) ऐसी परियोजनाओं अथवा कार्यक्रमों की निगरानी प्रक्रियाः

परंतु कारपोरेट सामाजिक दायित्व कार्यकलापों में कंपनी के कारबार के सामान्य कार्य के अनुसरण में किए गए कार्यकलाप शामिल नहीं होंगे।

परंतु यह और कि निदेशक बोर्ड यह सुनिश्चित करेगा कि कंपनी द्वारा अपनी कारपोरेट सामाजिक दायित्व नीति में शामिल कार्यकलाप अधिनियम की अनुसूची 7 में शामिल कार्यकलापों से संबद्ध हैं।

- (2) कंपनी की सीएसआर नीति विनिर्दिष्ट करेगी कि सीएसआर परियोजनाओं अथवा कार्यक्रमों अथवा कार्यकलापों से उद्भूत आधिक्य राशि कंपनी के कारबार लाभ का हिस्सा नहीं होगी।
- 7. सीएसआर व्यय : कोष में वोर्ड द्वारा अपनी सीएसआर समिति की सिफारिश पर अनुमोदित सीएसआर कार्यकलापों संबंधी परियोजनाओं अथवा कार्यक्रमों पर अंशदान सिहत समस्त व्यय सम्मिलित होगा किंतु इसमें किसी ऐसी मद पर किया जाने वाला व्यय शामिल नहीं होगा जो अधिनियम की अनुसूची-7 के कार्यक्षेत्र में आने वाले कार्यकलापों से संगत अथवा आधार पर न हो।
- सीएसआर रिपोरिट्रंग
- (1) इन नियमों के अधीन होने वाली कंपनी की अप्रैल 1, को अथवा उसके बाद शुरू होने वाले वित्तीय वर्ष की बोर्ड रिपोर्ट में संलग्नक में निर्दिष्ट व्यौरों को शामिल करते हुए सीएसआर संबंधी एक वार्षिक रिपोर्ट शामिल होगी।
- (2) किसी विदेशी कंपनी के मामले में, धारा 381 की उपधारा 1 के उपखंड ख के अंतर्गत फाइल किए गए तुलन पत्र में सीएसआर संबंधी रिपोर्ट का एक संलग्नक अंतर्विष्ट होगा।
- सीएसबार कार्यकलापों का अपनी बेबसाइट पर प्रदर्शनः

कंपनी का निदेशक बोर्ड सीएसआर समिति की सिफारिशों को ध्यान में रखने के पश्चात् कंपनी के लिए सीएसआर नीति अनुमोदित करेगा और ऐसी नीति की विषयवस्तु अपनी रिपोर्ट में प्रकट करेगा तथा उपाबंध में विनिर्दिष्ट ब्यौरों के अनुसार इसे कंपनी की वेबसाइट, यदि कोई हो तो, पर प्रदर्शित किया जाएगा।

[फा. सं. 1/18/2013- सीएल-V]

रेणुका कुमार, संयुक्त सचिव

उपाबंध

बोर्ड की रिपोर्ट में शामिल की जाने वाली सीएसआर कार्यकलापों पर वार्षिक रिपोर्ट का प्रपत्र

- कंपनी की सीएआर नीति की संक्षिप्त रूप-प्रेखा, जिसमें शुरू करने के लिए प्रस्तावित कार्यक्रमों/ परियोजनाओं का ब्यौरा और सीएसआर नीति और परियोजनाओं या कार्यक्रमों के वैब-लिंक का संदर्भ शामिल हो।
- सीएसआर समिति की संरचना।
- पिछले तीन वित्तीय वर्षों के लिए कंपनी का औसत शुद्ध लाभ।
- 4. बिहित सीएसआर व्यय में (ऊपर मद 3 में दी राशि का दो प्रतिशत राशि)
- वित्तीय वर्ष के दौरान सीएसआर व्यय के ब्यौरे:
 - (क) वर्ष के लिए खर्च की जाने वाली कुल रकम:
 - (ख) वित्तीय वर्ष के लिए खर्च की जाने वाली कुल रकम:
 - (ग) वह रीति जिसमें वित्तीय वर्ष के दौरान खर्च की गई रकम के व्यय का विस्तृत ब्यौरा निम्नलिखित दिया
 गया है:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
亦. 轩.	अभिज्ञात सीएसआर परियोजना/ कार्यकलाप	वह सेक्टर जिसमें परियोजना कवर की गई है	परियोजनाएं कार्यक्रम (1) स्थानीय क्षेत्र वा अन्य (2) (उस जिले/ राज्य का नाम जहां परियोजना अथवा कार्यक्रम चलावा गया)	परिव्यय रकम (वजट) परियोजना/ कार्यक्रम)	परियोजनाः/ कार्यक्रम पर खर्च की गई रक्तम उपःशीर्थः (1)परियोजनाओं अथवा कार्यक्रमों पर हुआ प्रत्यक्ष अयर, (2) उपरिष्यय	रिपोर्टिंग अवधि तक संचयी व्यय	खर्च की गईं रकमः प्रत्यक्ष अथवा कार्यान्वयनकारी अभिकरण' के माध्यम से
1.		-				1.0 ENNOTES	
2.					+:		8 22 11
3.		Da - 275 7					
-	योग					11 5	

कार्यान्वयनकारी अभिकरण के ब्यौरे दें -

6. यदि कंपनी पिछले तीन वित्तीय वर्षों के औसत शुद्ध लाभ का 2% या उसका कोई भाग खर्च करने में असफल रही है तो कंपनी अपनी बोर्ड रिपोर्ट में रकम खर्च न करने के कारण बताएगी।
892 GI/14-2

 सीएसआर समिति का एक उत्तरदायित्व परक-कथन कि सीएसआर नीति का कार्यान्वयन एवं निगरानी कंपनी के सीएसआर उद्देश्यों एवं नीति के अनुपालन में है।

हस्ताक्षर (मुख्य कार्यपालक अधिकारी अथवा प्रबंध निदेशक अथवा निदेशक)	4	हस्ताक्षर अधिनियम की धारा 380 की उपधारा (1) के खंड (घ) के तहत विनिर्दिष्ट व्यक्ति (जहां लागू हो)
51	- 80	

MINISTRY OF CORPORATE AFFAIRS NOTIFICATION

New Delhi, the 27th February, 2014

- G.S.R. 129(E).— In exercise of the powers conferred under section 135 and sub-sections (1) and (2) of section 469 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following rules, namely:
- Short title and commencement. (1) These rules may be called the Companies (Corporate Social Responsibility Policy) Rules, 2014.
- (2) They shall come into force on the 1st day of April, 2014.
- Definitions.- (1) In these rules, unless the context otherwise requires, -
- (a) "Act" means the Companies Act, 2013;
- (b) "Annexure" means the Annexure appended to these rules;
- (c) "Corporate Social Responsibility (CSR)" means and includes but is not limited to :-
 - (i) Projects or programs relating to activities specified in Schedule VII to the Act; or
 - (ii) Projects or programs relating to activities undertaken by the board of directors of a company (Board) in pursuance of recommendations of the CSR Committee of the Board as per declared CSR Policy of the company subject to the condition that such policy will cover subjects enumerated in Schedule VII of the Act.
- (d) "CSR Committee" means the Corporate Social Responsibility Committee of the Board referred to in section 135 of the Act.
- (e) "CSR Policy" relates to the activities to be undertaken by the company as specified in Schedule VII to the Act and the expenditure thereon, excluding activities undertaken in pursuance of normal course of business of a company;
- (f) "Net profit" means the net profit of a company as per its financial statement prepared in accordance with the applicable provisions of the Act, but shall not include the following, namely:-
 - any profit arising from any overseas branch or branches of the company, whether operated as a separate company or otherwise; and

(ii) any dividend received from other companies in India, which are covered under and complying with the provisions of section 135 of the Act:

Provided that net profit in respect of a financial year for which the relevant financial statements were prepared in accordance with the provisions of the Companies Act, 1956, (1 of 1956) shall not be required to be re-calculated in accordance with the provisions of the Act:

Provided further that in case of a foreign company covered under these rules, net profit means the net profit of such company as per profit and loss account prepared in terms of clause (a) of subsection (1) of section 381 read with section 198 of the Act.

(2) Words and expressions used and not defined in these rules but defined in the Act shall have the same meanings respectively assigned to them in the Act.

3. Corporate Social Responsibility. -

(1) Every company including its holding or subsidiary, and a foreign company defined under clause (42) of section 2 of the Act having its branch office or project office in India, which fulfills the criteria specified in sub-section (1) of section 135 of the Act shall comply with the provisions of section 135 of the Act and these rules:

Provided that net worth, turnover or net profit of a foreign company of the Act shall be computed in accordance with balance sheet and profit and loss account of such company prepared in accordance with the provisions of clause (a) of sub-section (1) of section 381 and section 198 of the Act.

- (2) Every company which ceases to be a company covered under sub-section (1) of section 135 of the Act for three consecutive financial years shall not be required to -
- (a) constitute a CSR Committee; and
- (b) comply with the provisions contained in sub-section (2) to (5) of the said section,

till such time it meets the criteria specified in sub-section (1) of section 135.

4. CSR Activities.-

- (1) The CSR activities shall be undertaken by the company, as per its stated CSR Policy, as projects or programs or activities (either new or ongoing), excluding activities undertaken in pursuance of its normal course of business.
- (2) The Board of a company may decide to undertake its CSR activities approved by the CSR Committee, through a registered trust or a registered society or a company established by the company or its holding or subsidiary or associate company under section 8 of the Act or otherwise:

Provided that---

- (i) if such trust, society or company is not established by the company or its holding or subsidiary or associate company, it shall have an established track record of three years in undertaking similar programs or projects;
- (ii) the company has specified the project or programs to be undertaken through these entities, the modalities of utilization of funds on such projects and programs and the monitoring and reporting mechanism.
- (3) A company may also collaborate with other companies for undertaking projects or programs or CSR activities in such a manner that the CSR Committees of respective companies are in a position to report separately on such projects or programs in accordance with these rules.
- (4) Subject to provisions of sub-section (5) of section 135 of the Act, the CSR projects or programs or activities undertaken in India only shall amount to CSR Expenditure.
- (5) The CSR projects or programs or activities that benefit only the employees of the company and their families shall not be considered as CSR activities in accordance with section 135 of the Act.

- (6) Companies may build CSR capacities of their own personnel as well as those of their Implementing agencies through Institutions with established track records of at least three financial years but such expenditure shall not exceed five percent. of total CSR expenditure of the company in one financial year.
- (7) Contribution of any amount directly or indirectly to any political party under section 182 of the Act, shall not be considered as CSR activity.

5. CSR Committees.-

- (1) The companies mentioned in the rule 3 shall constitute CSR Committee as under.
- (i) an unlisted public company or a private company covered under sub-section (1) of section 135 which is not required to appoint an independent director pursuant to sub-section (4) of section 149 of the Act, shall have its CSR Committee without such director:
- (ii) a private company having only two directors on its Board shall constitute its CSR Committee with two such directors;
- (iii) with respect to a foreign company covered under these rules, the CSR Committee shall comprise of at least two persons of which one person shall be as specified under clause (d) of sub-section (1) of section 380 of the Act and another person shall be nominated by the foreign company.
- (2) The CSR Committee shall institute a transparent monitoring mechanism for implementation of the CSR projects or programs or activities undertaken by the company.

6. CSR Policy.-

- (1) The CSR Policy of the company shall, inter-alia, include the following, namely:-
 - (a) a list of CSR projects or programs which a company plans to undertake falling within the purview of the Schedule VII of the Act, specifying modalities of execution of such project or programs and implementation schedules for the same; and
 - (b) monitoring process of such projects or programs:

Provided that the CSR activities does not include the activities undertaken in pursuance of normal course of business of a company.

Provided further that the Board of Directors shall ensure that activities included by a company in its Corporate Social Responsibility Policy are related to the activities included in Schedule VII of the Act.

- (2) The CSR Policy of the company shall specify that the surplus arising out of the CSR projects or programs or activities shall not form part of the business profit of a company.
- 7. **CSR Expenditure.-** CSR expenditure shall include all expenditure including contribution to corpus, for projects or programs relating to CSR activities approved by the Board on the recommendation of its CSR Committee, but does not include any expenditure on an item not in conformity or not in line with activities which fall within the purview of Schedule VII of the Act.

8. CSR Reporting.-

- (1) The Board's Report of a company covered under these rules pertaining to a financial year commencing on or after the 1st day of April, 2014 shall include an annual report on CSR containing particulars specified in Annexure.
- (2) In case of a foreign company, the balance sheet filed under sub-clause (b) of sub-section (1) of section 381 shall contain an Annexure regarding report on CSR.

9. Display of CSR activities on its website. -

The Board of Directors of the company shall, after taking into account the recommendations of CSR Committee, approve the CSR Policy for the company and disclose contents of such policy in its report and the same shall be displayed on the company's website, if any, as per the particulars specified in the Annexure.

[F. No. 1/18/2013-CL,V]

RENUKA KUMAR, Jt. Secv.

ANNEXURE

FORMAT FOR THE ANNUAL REPORT ON CSR ACTIVITIES TO BE INCLUDED IN THE BOARD'S REPORT

- 1. A brief outline of the company's CSR policy, including overview of projects or programs proposed to be undertaken and a reference to the web-link to the CSR policy and projects or programs.
- 2. The Composition of the CSR Committee.
- 3. Average net profit of the company for last three financial years
- 4. Prescribed CSR Expenditure (two per cent. of the amount as in item 3 above)
- 5. Details of CSR spent during the financial year.
 - (a) Total amount to be spent for the financial year;
 - (b) Amount unspent, if any;
 - (c) Manner in which the amount spent during the financial year is detailed below.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
S.No	CSR project or activity identified.	Sector in which the Project is covered	Projects o programs (1) Local area o other (2) Specify the State and district where projects or programs was undertaken.	outlay r (budget) project	Amount spent on the projects or programs Sub-heads: (1) Direct expenditure on projects or programs. (2) Overheads:	Cumulative expenditure upto to the reporting period.	Amount spent: Direct or through implementing agency
1							
3							
	TOTAL				<u> </u>		

^{*}Give details of implementing agency:

6. In case the company has failed to spend the two per cent of the average net profit of the last three financial years or any part thereof, the company shall provide the reasons for not spending the amount in its Board report.

7. A responsibility statement of the CSR Committee that the implementation and monitoring of CSR Policy, is in compliance with CSR objectives and Policy of the company.

Sd/-	Sd/-	Sd/-
(Chief Executive Officer or Managing	(Chairman CSR	[Person specified under clause (d) of
Director or Director)	Committee)	sub-section (1) of section 380 of the Act]
		•
		(wherever applicable)



असाधारण

EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (i)

PART II—Section 3—Sub-section (i)

प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

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नई दिल्ली, शुक्रवार, फरवरी 28, 2014/फाल्गुन 9, 1935

No. 96]

NEW DELHI, FRIDAY, FEBRUARY 28, 2014/PHALGUNA 9, 1935

कारपोरेट कार्य मंत्रालय अधिसूचना

नई दिल्ली, 27 फरवरी, 2014

सा.का.नि. 130(अ).—केंद्रीय सरकार, कंपनी अघिनियम, 2013 (2013 का 18) की बारा 467 की उप-धारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, उक्त अधिनियम की अनुसूधी 7 में निम्नलिखित संशोधन करती है, अर्थात :—

- अनुसूची 7 में, मद (i) से मद (x) और उससे संबंधित प्रविष्टियों के स्थान पर, निम्नलिखित गर्दे और प्रविष्टियां रखी जाएगी, अर्थात् :—
 - "(i) भूख, निर्धनता और कुपोषण का उन्मूलन, निवारक स्वास्थ्य देख-रेख और स्वच्छता का संवर्धन और सुरक्षित पेय जल उपलब्ध कराना;
 - (ii) शिक्षा जिसमें विशेष शिक्षा और विशेषतः बालकों, स्त्रियों, बयोबुद्धों, अन्य रूप से समर्थ व्यक्तियों के बीच व्यावसायिक कौशल बढ़ाने संबंधी नियोजन और जीविका की बढ़ोत्तरी संबंधी परियोजनाएं का संवर्धन;
 - (iii) लैंगिक समता, स्त्री सशक्तिकरण का संवर्धन, स्त्रियों और अनाथों के लिए गृहों और छात्रावासों का गठन, वरिष्ठ नागरिकों के लिए वृद्धाश्रमों, दैनिक देखरेख केंद्रों का गठन और ऐसी अन्य सुविचाएं तथा सामाजिक और आर्थिक रूप से पिछड़े समूहों द्वारा सामना की जाने वाली असमानता में कमी लाने के लिए उपाय करना:
 - (iv) पर्यावरणीय संपोषण, पारिस्थितिकीय संतुलन, वनस्पति जीव-जंतु का संख्यण, पशु कल्याण, कृषि वानिकी, प्राकृतिक संसाधनों का संख्यण सुनिश्चित करना तथा मृदा, वायु और जल की क्वालिटी बनाए रखना;
 - (v) राष्ट्रीय विवसत, कला और संस्कृति का संख्यण, जिसमें भवनों और ऐतिहासिक महत्ता के स्थल और कलाकृतियां भी सम्मिलित हैं, सार्वजनिक पुस्तकालयों का गठन करना, पारंपरिक कलाओं और हस्तशिल्पों का संवर्धन और विकास;
 - (vi) सशस्त्र बलों के सेवानिवृत्त सैनिकों, योद्धाओं प्रभावी विधवाएं और उनके आश्रितों के फायदे के लिए उपाय;

- (vii) ग्रामीण खेल-कूद चष्ट्रीय स्तर पर मान्यताप्राप्त खेल-कूद पैरालम्पिक खेल-कूद और ओलम्पिक खेल-कूदों के संवर्धन के लिए प्रशिक्षण देना:
- (viii) प्रधानमंत्री राष्ट्रीय राहत निधि या केंद्रीय सरकार द्वारा अनुसूचित जातियाँ, अनुसूचित जनजातियाँ, अन्य पिछड़े वर्गों, अल्पसंख्यकों, स्त्रियों के सामाजिक-आर्थिक विकास और राहत के लिए और कल्याण के लिए गठित की गई किसी अन्य निधि में अभिवाय:
- (ix) शैक्षणिक संस्थान, जिन्हें केंद्रीय सरकार द्वारा अनुमोदित किया गया है, के भीतर अवस्थित प्रौद्योगिकी इनक्युबेटरों के लिए प्रदान किये गये अभिदाय या निधियां;
- (x) ग्रामीण विकास की परियोजनाएं:"।
- 2. यह अधिसूचना 1 अप्रैल, 2014 से प्रवृत्त होगी I

[फा. सं. 1/18ए/2013-सीएल-V] रेणुका कुमार संयुक्त सचिव

MINISTRY OF CORPORATE AFFAIRS NOTIFICATION

New Delhi, the 27th February, 2014

- G.S.R. 130(E).—In exercise of the powers conferred by sub-section (1) of section 467 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following amendments to Schedule VII of the said Act, namely:—
- (1) In Schedule VII, for items (i) to (x) and the entries relating thereto, the following items and entries shall be substituted, namely:—
 - "(i) eradicating hunger, poverty and malnutrition, promoting preventive health care and sanitation and making available safe drinking water;
 - (ii) promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly, and the differently abled and livelihood enhancement projects;
 - (iii) promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centres and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups;
 - (iv) ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water:
 - (v) protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art; setting up public libraries; promotion and development of traditional arts and handicrafts;
 - (vi) measures for the benefit of armed forces veterans, war widows and their dependents;
 - (vii) training to promote rural sports, nationally recognised sports, paralympic sports and Olympic sports;
 - (viii) contribution to the Prime Minister's National Relief Fund or any other fund set up by the Central Government for socio-economic development and relief and welfare of the Scheduled Castes, the Scheduled Tribes, other backward classes, minorities and women;
 - (ix) contributions or funds provided to technology incubators located within academic institutions which are approved by the Central Government;
 - (x) rural development projects."
 - 2. This notification shall come into force with effect from 1st April, 2014.

[F. No. 1/18A/2013-CL-V] RENUKA KUMAR, Jt. Secy.



EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (i) PARTII—Section 3—Sub-section (i) पाधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं. 191]

नई दिल्ली, बुधवार, अप्रैल 2, 2014/चैत्र 12, 1936

No. 1911

NEW DELHI, WEDNESDAY, APRIL 2, 2014/CHATRA 12, 1936

कारपोरेट कार्य मंत्रालय

शुद्धिपत्र

नई दिल्ली, 31 मार्च, 2014

सा.का.नि. 261(अ),—भारत के राजपत्र, असाधारण, भाग 2, खंड 3, उपखंड (i) में सा.का.नि सं. 130(अ), तारीख 28 फरवरी, 2014 द्वारा प्रकाशित भारत सरकार के कारपोरंट कार्य मंत्रालय की तारीख 27 फरवरी, 2014 की अधिसूचना में, पृष्ट 1, पवित 8 में, ''निवारक स्वास्थ्य देखरेख और स्वच्छता का संवर्धन'' शब्दों के स्थान पर, ''स्वास्थ्य संबंधी देखभाल, जिसके अंतर्गत निवारक स्वास्थ्य संबंधी देखभाल भी है, तथा स्वच्छता का संबर्धन'' शब्द पहें।

[फा. सं. 1/18प/2013-सी.एल.-V]

रेणका कमार, संयक्त सचिव

MINISTRY OF CORPORATE AFFAIRS

CORRIGENDA

New Delhi, the 31st March, 2014

G.S.R. 261(E).—In the notification of the Government of India in the Ministry of Corporate Affairs dated the 27th February, 2014 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide G.S.R. No. 130(E), dated the 28th February, 2014 at page 2, line 20 for "promoting preventive health care" read "promoting health care including preventinve health care".

[F. No. 1/18A/2013-CL.V]

RENUKA KUMAR, Jt. Secy.

1512 GI/2014

(1)

General Circular No. 21/2014

No. 05/01/2014- CSR Government of India Ministry of Corporate Affairs

> 5th Floor, 'A' Wing, Shastri Bhawan, Dr. R. P. Marg New Delhi - 110 001 Dated: 18th June, 2014

To, All Regional Director, All Registrar of Companies, All Stakeholders

Subject: - Clarifications with regard to provisions of Corporate Social Responsibility under section 135 of the Companies Act, 2013.

Sir,

This Ministry has received several references and representation from stakeholders seeking clarifications on the provisions under Section 135 of the Companies Act, 2013 (herein after referred as 'the Act') and the Companies (Corporate Social Responsibility Policy) Rules, 2014, as well as activities to be undertaken as per Schedule VII of the Companies Act, 2013. Clarifications with respect to representations received in the Ministry on Corporate Social Responsibility (herein after referred as ('CSR') are as under:-

(i) The statutory provision and provisions of CSR Rules, 2014, is to ensure that while activities undertaken in pursuance of the CSR policy must be relatable to Schedule VII of the Companies Act 2013, the entries in the said Schedule VII must be **interpreted liberally** so as to capture the essence of the subjects enumerated in the said Schedule. The items enlisted in the amended Schedule VII of the Act, are broad-based and are intended to cover a wide range of activities as illustratively mentioned in the Annexure.

Contd....

- (ii) It is further clarified that CSR activities should be undertaken by the companies in project/ programme mode [as referred in Rule 4 (1) of Companies CSR Rules, 2014]. One-off events such as marathons/ awards/ charitable contribution/ advertisement/ sponsorships of TV programmes etc. would not be qualified as part of CSR expenditure.
- (iii) Expenses incurred by companies for the fulfillment of any Act/ Statute of regulations (such as Labour Laws, Land Acquisition Act etc.) would not count as CSR expenditure under the Companies Act.
- (iv) Salaries paid by the companies to regular CSR staff as well as to volunteers of the companies (in proportion to company's time/hours spent specifically on CSR) can be factored into CSR project cost as part of the CSR expenditure.
- (v) "Any financial year" referred under Sub-Section (1) of Section 135 of the Act read with Rule 3(2) of Companies CSR Rule, 2014, implies 'any of the three preceding financial years'.
- (vi) Expenditure incurred by Foreign Holding Company for CSR activities in India will qualify as CSR spend of the Indian subsidiary if, the CSR expenditures are routed through Indian subsidiaries and if the Indian subsidiary is required to do so as per section 135 of the Act.
- (vii) 'Registered Trust' (as referred in Rule 4(2) of the Companies CSR Rules, 2014) would include Trusts registered under Income Tax Act 1956, for those States where registration of Trust is not mandatory.

Contd....

- (viii) Contribution to Corpus of a Trust/ society/ section 8 companies etc. will qualify as CSR expenditure as long as (a) the Trust/ society/ section 8 companies etc. is created exclusively for undertaking CSR activities or (b) where the corpus is created exclusively for a purpose directly relatable to a subject covered in Schedule VII of the Act.
- 2. This issues with the approval of Competent Authority.

Yours faithfully,

Sd/-

(Seema Rath) Assistant Director (CSR) Phone No. 23389622

Copy to:

- 1. PSO to Secretary
- 2. PPS to Additional Secretary
- 3. PS to DG (IICA)/JS (M) /JS(B)/JS(SP)/DII (UCN)/EA/DII(POLICY)
- 4. DIR (AK)/DIR (AB)/DIR(NC)/DIR(PS)
- 5. e-Governance Cell for uploading on website of MCA

Annexure referred to at para (i) of General Circular No. 21/2014 dated 18.06.2014

SI. No.	Additional items requested to be included in Schedule VII or to be clarified as already being covered under Schedule VII of the Act	Whether covered under Schedule VII of the Act
1.	Promotion of Road Safety through CSR: (i) (a) Promotions of Education, "Educating the Masses and Promotion of Road Safety awareness in all facets of road usage,	(a) Schedule VII (ii) under "promoting education".
	(b) Drivers' training,	(b) For drivers training etc. Schedule VII (ii) under "vocational skills".
	(c) Training to enforcement personnel,	(c) It is establishment functions of Government (cannot be covered).
	(d) Safety traffic engineering and awareness through print, audio and visual media" should be included.	(d) Schedule VII (ii) under "promoting education".
	(ii) Social Business Projects: "giving medical and Legal aid, treatment to road accident victims" should be included.	(ii) Schedule VII (i) under 'promoting health care including preventive health care.'
2.	Provisions for aids and appliances to the differently-able persons - 'Request for inclusion	Schedule VII (i) under 'promoting health care including preventive health care.'
3.	The company contemplates of setting up ARTIIC (Applied Research Training and Innovation Centre) at Nasik. Centre will cover the following aspects as CSR initiatives for the benefit of the predominately rural farming community:	Item no. (ii) of Schedule VII under the head of "promoting education" and "vocational skills" and "rural development".
	 (a) Capacity building for farmers covering best sustainable farm management practices. 	(a) "Vocational skill" livelihood enhancement projects.
	(b) Training Agriculture Labour on skill development.	(b) "Vocational skill"

	(c) Doing our own research on the field for individual crops to find out the most cost optimum and Agri – ecological sustainable farm practices. (Applied research) with a focus on water management.	(c) 'Ecological balance', 'maintaining quality of soil, air and water'.
	(d) To do Product Life Cycle analysis from the soil conservation point of view.	(d) "Conservation of natural resource" and 'maintaining quality of soil, air and water'.
4.	To make "Consumer Protection Services" eligible under CSR. (Reference received by Dr. V.G. Patel, Chairman of Consumer Education and Research Centre). (i) Providing effective consumer	
	grievance redressal mechanism. (ii) Protecting consumer's health and safety, sustainable consumption, consumer service, support and complaint resolution. (iii) Consumer protection activities. (iv) Consumer Rights to be mandated. (v) all consumer protection programs and activities* on the same lines as Rural Development, Education etc.	Consumer education and awareness can be covered under Schedule VII (ii) "promoting education".
5.	a) Donations to IIM [A] for conservation of buildings and renovation of classrooms would qualify as "promoting education" and hence eligible for compliance of companies with Corporate Social Responsibility.	Conservation and renovation of school buildings and classrooms relates to CSR activities under Schedule VII as "promoting education".
	 b) Donations to IIMA for conservation of buildings and renovation of classrooms would qualify as "protection of national heritage, art and culture, including restoration of buildings and sites of historical importance" and hence eligible for compliance of companies with CSR. 	

6.	Non Academic Technopark TBI not located within an academic Institution but approved and supported by Department of Science and Technology.	
7.	Disaster Relief	Disaster relief can cover wide range of activities that can be appropriately shown under various items listed in Schedule VII. For example, (i) medical aid can be covered under 'promoting health care including preventive health care.' (ii) food supply can be covered under eradicating hunger, poverty and malnutrition. (iii) supply of clean water can be covered under 'sanitation and making available safe drinking water'.
8.	Trauma care around highways in case of road accidents.	Under 'health care'.
9.	Clarity on "rural development projects"	Any project meant for the development of rural India will be covered under this.
10.	Supplementing of Govt. schemes like mid-day meal by corporates through additional nutrition would qualify under Schedule VII.	Yes. Under Schedule VII, item no. (i) under 'poverty and malnutrition'.
11.	Research and Studies in the areas specified in Schedule VII.	Yes, under the respective areas of items defined in Schedule VII. Otherwise under 'promoting education'.
12.	Capacity building of government officials and elected representatives – both in the area of PPPs and urban infrastructure.	No.

13.	Sustainable urban development and urban public transport systems	Not covered.
14.	Enabling access to, or improving the delivery of, public health systems be considered under the head "preventive healthcare" or "measures for reducing inequalities faced by socially & economically backward groups"?	Can be covered under both the heads of "healthcare" or "measures for reducing inequalities faced by socially & economically backward groups", depending on the context.
15.	Likewise, could slum re-development or EWS housing be covered under "measures for reducing inequalities faced by socially & economically backward groups"?	Yes.
16.	Renewable energy projects	Under 'Environmental sustainability, ecological balance and conservation of natural resources',
17.	(ii) Are the initiatives mentioned in Schedule VII exhaustive? (ii) In case a company wants to undertake initiatives for the beneficiaries mentioned in Schedule VII, but the activity is not included in Schedule VII, then will it count (as per 2(c)(ii) of the Final Rules, they will count)?	(i) & (ii) Schedule VII is to be liberally interpreted so as to capture the essence of subjects enumerated in the schedule.
18.	US-India Physicians Exchange Program – broadly speaking, this would be program that provides for the professional exchange of physicians between India and the United States.	No.



EXTRAORDINARY

भाग II — खण्ड 3 — उप-खण्ड (i)

PART II—Section 3—Sub-section (i) प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं. 408]

नई दिल्ली, बृहस्पतिवार, अगस्त 7, 2014/श्रावण 16, 1936

No. 408]

NEW DELHI, THURSDAY, AUGUST 7, 2014/SHRAVANA 16, 1936

कारपोरेट कार्य मंत्रालय

अधिसूचना

नई दिल्ली, 6 अगस्त, 2014

सा.का.नि. 568(अ).—केंद्रीय सरकार, कंपनी अधिनियम, 2013 (2013 का 18) की धारा 467 की उपधारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए उक्त अधिनियम की अनुसूची VII में निम्नलिखित और संशोधन करती है, अर्थात:—

- अनुसूची VII, में मद (x) के पश्चात् निम्नलिखित मद और प्रविष्टि अंत:स्थापित किए जाएंगे, अर्थात् 1.
 - "(xi) स्लम क्षेत्र विकास

स्पष्टीकरण – इस मद के प्रयोजन के लिए, 'स्लम क्षेत्र' से केन्द्रीय सरकार या किसी राज्य सरकार या किसी अन्य सक्षम प्राधिकारी द्वारा तत्समय विधि के अधीन इस प्रकार घोषित कोई क्षेत्र अभिप्रेत है।"

यह अधिसूचना राजपत्र में प्रकाशन की तारीख से लागू होगी। 2.

[फा. सं.1/18/2013–सीएल-V]

अमरदीप सिंह भाटिया, संयुक्त सचिव

3124 GI/2014

21

टिप्पण: अनुसूची VII 01 अप्रैल, 2014 को प्रवृत्त हुई और अधिसूचना संख्या सा.का.नि. 130(अ) तारीख 27 फरवरी, 2014 तथा सा.का.नि. 261(अ) तारीख 31 मार्च, 2014 के शुद्धिपत्र द्वारा संशोधित (01 अप्रैल, 2014 से प्रवृत्त) की गई।

MINISTRY OF CORPORATE AFFAIRS NOTIFICATION

New Delhi, the 6th August, 2014

- G.S.R. 568(E).—In exercise of the powers conferred by sub-section (1) of section 467 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following further amendments in Schedule VII of the said Act, namely:-
- (1) In Schedule VII, after item (x), the following item and entry shall be inserted, namely:-
 - "(xi) slum area development.

Explanation.— For the purposes of this item, the term 'slum area' shall mean any area declared as such by the Central Government or any State Government or any other competent authority under any law for the time being in force."

This notification shall come into force on the date of its publication in the Official Gazette.

[F. No. 1/18/2013-CL-V] AMARDEEP S. BHATIA, Jt. Secy.

Note.—The Schedule VII was brought into force with effect from 1st April, 2014 and was amended (effective from 1st April, 2014) vide notification number GSR 130(E) dated 27th February, 2014 and Corrigenda number GSR 261(E) dated 31st March, 2014.



असाधारण EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (i) PART II—Section 3—Sub-section (i)

प्राधिकार से प्रकाशित PUBLISHED BY AUTHORITY

सं. 472] No. 472] नई दिल्ली, शुक्रवार, सितम्बर 12, 2014/भाद्र 21, 1936 NEW DELHI, FRIDAY, SEPTEMBER 12, 2014/BHADRA 21, 1936

कारपोरेट कार्य मंत्रालय

अधिसूचना

नई दिल्ली, 12 सितम्बर, 2014

सा.का.नि. 644(अ).—केन्द्रीय सरकार, कंपनी अधिनियम, 2013 (2013 का 18) की धारा 135 और धारा 469 की उप-धारा (1) और उप-धारा (2) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए कंपनी (कारपोरेट सामाजिक दायित्व नीति) नियम, 2014 को संशोधित करने के लिए निम्नलिखित नियम बनाती है, अर्थात् :—

- 1. (1) इन नियमों का संक्षिप्त नाम कंपनी (कारपोरेट सामाजिक दायित्व नीति) संशोधन नियम, 2014 है।
 - (2) ये नियम राजपत्र में प्रकाशन की तारीख से प्रवृत्त होंगे।
- 2. कंपनी (कारपोरेट सामाजिक दायित्व नीति) नियम, 2014 में नियम 4 के उपनियम (6) में शब्दों "िकंतु ऐसा व्यय" के पश्चात् "जिसके अंतर्गत प्रशासनिक ऊपरी खर्च पर व्यय भी है", शब्दों और अल्पविराम जोड़ा जाएगा।

[फा. सं.1/18/2013-सीएल-V-पार्ट]

मनोज कुमार, संयुक्त सचिव,

टिप्पणीः मूल अधिसूचना भारत के राजपत्र में तारीख 27.02.2014 की संख्या सा.का.नि. 129(अ) द्वारा प्रकाशित की गई थी।

(1)

3626 GI/2014

MINISTRY OF CORPORATE AFFAIRS NOTIFICATION

New Delhi, the 12th September, 2014

G.S.R. 644(E).—In exercise of the powers conferred under Section 135 and sub-sections (1) and (2) of Section 469 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following rules to amend the Companies (Corporate Social Responsibility Policy) Rules, 2014, namely:—

- 1. (1) These rules may be called the Companies (Corporate Social Responsibility Policy) Amendment Rules, 2014.
 - (2) They shall come into force on the date of their publication in the Official Gazette.
- 2. In the Companies (Corporate Social Responsibility Policy) Rules, 2014, in rule 4, in sub-rule (6), after the words "but such expenditure" the words and comma "including expenditure on administrative overheads," shall be inserted.

[F. No. 1/18/2013-CL-V-Part] MANOJ KUMAR, Jt. Secy.

Note: The principal notification was published in the Gazette of India vide No. G.S.R. 129(E), dated 27.02.2014.

फाईल सं. 05/01/2014-सीएसआर भारत सरकार कारपोरेट कार्य मंत्रालय

पांचवां तल, ए विंग, शास्त्री भवन, नई दिल्ली-110001, 17 सितंबर, 2014

सेवा में,

सभी प्रादेशिक निदेशक, सभी कंपनी रजिस्ट्रार, सभी हितथारक

विषयः कंपनी अधिनियम, 2013 की धारा 135 के अधीन कारपोरेट सामाजिक दायित्व (सीएसआर) के प्रावधानों के संबंध में स्पन्टीकरण

महोदय,

सामान्य परिपत्र संख्या 21/2014 दिलांक 18.06.2014 के अनुक्रम में निम्नलिखित स्पष्टीकरण जारी किए जाते हैं -

- (i) दिनांक 27.02.2014 को यथा अधिसूचित कंपनी (कारपोरेट सामाजिक दायित्व नीति) नियम,2014 का नियम 4(6) 12.09.2014 की अधिसूचना द्वारा संशोधित किया गया है; और
- (ii) इसके परिणामस्वरूप सामान्य परिपत्र संख्या 21/2014 दिलांक 18.06.2014 में स्पन्टीकरण(iv) का लोप हो जाता है।
- 2. इसे सक्षम प्राधिकारी के अनुमोदन से जारी किया जाता है।

भवदीया, सीसा २घ।

सहायक निदेशक (सीएसआर)

दूरआपः 011-23384657

प्रतिलिपिः

- 1. सचिव के पीएसओ
- 2. अपर सचिव के प्रधान निजी सचिव
- महानिदेशक (आईआईसीए) के निजी सचिव
- संयुक्त सचिव (एम)/संयुक्त सचिव (बी)/संयुक्त सचिव (एडीएम)/संयुक्त सचिव (एसपी)/डीआईआई (एनएस)/आर्थिक सलाहकार/डीआईआई (नीति) के निजी सचिव
- निदेशक (एके)/निदेशक (एनसी)/निदेशक (पीएस)/निदेशक (आरएंडए)
- ई. ई-गवर्नेस प्रकोष्ठ को एमसीए की वेबसाइट पर अपलोड करने के लिए
 - 7. गार्ड फाईल

STACED)

F.No.05/01/2014-CSR Government of India Ministry of Corporate Affairs

5th Floor, 'A' Wing Shastri Bhawan, Dr. R.P. Road, New Delhi-110001

Dated: 17.09.2014

To

All Regional Director, All Registrar of Companies, All Stakeholders

Subject: Clarification with regard to provisions of Corporate Social Responsibility (CSR) under section 135 of the Companies Act, 2013.

Sir.

In continuation of the General Circular No. 21 of 2014 dated 18.06.2014, the following clarifications are hereby issued:

- (i) Rule 4(6) of the Companies (Corporate Social Responsibility Policy) Rules, 2014 as notified on 27.02.2014 has been amended by notification dated 12.09.2014; and
- (ii) Consequently, clarification (iv) in General Circular No. 21 of 2014 dated 18.06.2014, stands omitted.
- This issues with the approval of Competent Authority.

Yours faithfully,

(Seema Rath) Assistant Director (CSR) Tel: 011-23384657

Copy to:

PSO to Secretary

PPS to Additional Secretary

PS to DG(IICA)

PS to JS(M)/JS(B)/JS(ADM)/JS(SP)/DII (NS)/EA/DII (Policy)

DIR (AK)/ DIR (NC)/ DIR(PS)/DIR (R&A)

e-Governance Cell for uploading on website of MCA

Guard File.



असाधारण

EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (i)

PART II—Section 3—Sub-section (i) प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं.548]नई दिल्ली, शुक्रवार, अक्तूबर 24, 2014/कार्तिक 2, 1936No.548]NEW DELHI, FRIDAY, OCTOBER 24, 2014/KARTIKA 2, 1936

कारपोरेट कार्य मंत्रालय

अधिसूचना

नई दिल्ली, 24 अक्तूबर, 2014

सा.का.नि. 741(अ).—केंद्रीय सरकार, कंपनी अधिनियम, 2013(2013 का 18) की धारा 467 की उप-धारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए उक्त अधिनियम की अनुसूची 7 में निम्नलिखित और संशोधन करती है, अर्थात्:-

- (i) मद (i) में, "और स्वच्छता का संवर्धन" शब्दों के पश्चात्,"जिसके अंतर्गत स्वच्छता के सवंर्धन हेतु केन्द्रीय सरकार द्वारा स्थापित स्वच्छ भारत कोष में अंशदान भी है" शब्द अंत:स्थापित किए जाएंगे;
- (ii) मद (iv) में, "और जल की क्वालिटी बनाए रखना" शब्दों के पश्चात्, "जिसके अंतर्गत गंगा नदी के संरक्षण के लिए केन्द्रीय सरकार द्वारा स्थापित गंगा सफाई कोष में अंशदान भी है" शब्द अंत:स्थापित किए जाएंगे।
- 2. यह अधिसूचना राजपत्र में प्रकाशन की तारीख को प्रवृत्त होगी।

[फा.सं.1/18/2013-सीएल-V]

अमरदीप सिंह भाटिया, संयुक्त सचिव

टिप्पण: अनुसूची 7, 01 अप्रैल, 2014 को प्रवृत्त हुई थी और उसमें अधिसूचना संख्यांक सा.का.िन. 130 (अ) तारीख 27 फरवरी, 2014 तथा सा.का.िन. 261(अ) तारीख 31 मार्च, 2014 के शुद्धिपत्र द्वारा और संशोधन अधिसूचना संख्या सा.का.िन.568 (अ) तारीख 06 अगस्त, 2014 द्वारा भी संशोधन किया गया था।

4247 GI/2014 (1)

MINISTRY OF CORPORATE AFFAIRS NOTIFICATION

New Delhi, the 24th October, 2014

- **G.S.R. 741(E).** In exercise of the powers conferred by sub-section (1) of section 467 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following further amendments to Schedule VII of the said Act, namely:—
 - (i) In item (i), after the words "and sanitation", the words "including contribution to the Swach Bharat Kosh set-up by the Central Government for the promotion of sanitation" shall be inserted;
 - (ii) In item (iv), after the words "and water", the words "including contribution to the Clean Ganga Fund setup by the Central Government for rejuvenation of river Ganga;" shall be inserted.
- 2. This notification shall come into force on the date of its publication in the Official Gazette.

[F. No. 1/18/2013-CL-V]

AMARDEEP SINGH BHATIA, Jt. Secy.

Note: The Schedule VII was brought into force with effect from 1st April, 2014 and was amended(effective from 1st April, 2014) vide notification number GSR 130(E) dated 27th February, 2014 and Corrigenda number GSR 261(E) dated 31st March, 2014 and also vide amendment notification number GSR 568(E) dated 6th August, 2014.



असाधारण

EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (i)

PART II—Section 3—Sub-section (i) प्राधिकार से प्रकाशित

PUBLISHED BY AUTHORITY

सं. 41] नई दिल्ली, सोमवार, जनवरी 19, 2015/पौष 29, 1936 No.41] NEW DELHI, MONDAY, JANUARY 19, 2015/PAUSA 29, 1936

कारपोरेट कार्य मंत्रालय

अधिसूचना

नई दिल्ली, 19 जनवरी, 2015

सा.का.नि. 43(अ).—केंद्रीय सरकार, कंपनी अधिनियम, 2013 (2013 का 18) की धारा 135 और धारा 469 की उपधारा (1) और उपधारा (2) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए कंपनी (कारपोरेट सामाजिक दायित्व नीति) नियम, 2014 में और संशोधन करने के लिए निम्नलिखित नियम बनाती है, अर्थात् :—

- 1. (1) इन नियमों का संक्षिप्त नाम कंपनी (कारपोरेट सामाजिक दायित्व नीति) संशोधन नियम, 2015 है। (2) ये नियम राजपत्र में प्रकाशन की तारीख को प्रवृत्त होंगे।
- 2. कंपनी (कारपोरेट सामाजिक दायित्व नीति) नियम, 2014 के नियम 4 के उप नियम (2) में,—
 - (i) "अधिनियम की धारा 8 के अधीन कंपनी द्वारा स्थापित किसी कंपनी अथवा उसकी होल्डिंग या अनुषंगी या सहयोगी कंपनी के माध्यम से अथवा अन्य तरीके से" शब्दों के स्थान पर "अधिनियम की धारा 8 के अधीन कंपनी द्वारा, या तो अकेले या उसकी होल्डिंग या अनुषंगी या सहयोगी कंपनी के साथ, या किसी अन्य कंपनी या ऐसी अन्य कंपनी की होल्डिंग या अनुषंगी या सहयोगी कंपनी के साथ स्थापित, या अन्य किसी तरीके से" शब्द रखे जाएंगे।
 - (ii) परंतुक के खंड (i) में, "उस कंपनी अथवा उसकी होल्डिंग या अनुषंगी या सहयोगी कंपनी द्वारा नहीं की
 गई हो तो इसके" शब्दों के स्थान पर "उस कंपनी द्वारा, या तो अकेले या उसकी होल्डिंग या अनुषंगी

252 GI/2015

या सहयोगी कंपनी के साथ, या किसी अन्य कंपनी या ऐसी अन्य कंपनी की होल्डिंग या अनुषंगी या सहयोगी कंपनी के साथ नहीं की गई हो तो इसके" शब्द रखे जाएंगे।

> [फा.सं. 1/18/2013-सीएल-V-भाग] अमरदीप सिंह भाटिया, संयुक्त सचिव

टिप्पण: मूल नियम सा.का.नि. 129 (अ), तारीख 27 फरवरी, 2014 द्वारा भारत के राजपत्र, असाधारण, भाग II, खंड 3, उपखंड (i) में प्रकाशित किए गए थे और अधिसूचना संख्या सा.का.नि. 644 (अ), तारीख 12 सितंबर, 2014 द्वारा इसमें पश्चातवर्ती संशोधन किए गए थे।

MINISTRY OF CORPORATE AFFAIRS NOTIFICATION

New Delhi, the 19th January, 2015

- **G.S.R. 43(E).** In exercise of the powers conferred under section 135 and sub-sections (1) and (2) of Section 469 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following rules further to amend the Companies (Corporate Social Responsibility Policy) Rules, 2014, namely:—
- 1. (1) These rules may be called the Companies (Corporate Social Responsibility Policy) Amendment Rules, 2015.
 - (2) They shall come into force on the date of their publication in the Official Gazette.
- 2. In the Companies (Corporate Social Responsibility Policy) Rules, 2014, in rule 4, in sub-rule (2),—
 - (i) for the words "established by the company or its holding or subsidiary or associate company under section 8 of the Act or otherwise", the words "established under section 8 of the Act by the company, either singly or alongwith its holding or subsidiary or associate company, or alongwith any other company or holding or subsidiary or associate company of such other company, or otherwise" shall be substituted;
 - (ii) in the proviso, in clause (i), for the words "not established by the company or its holding or subsidiary or associate company, it", the words "not established by the company, either singly or alongwith its holding or subsidiary or associate company, or alongwith any other company or holding or subsidiary or associate company of such other company" shall be substituted.

[F. No. 1/18/2013-CL-V-Part]

AMARDEEP SINGH BHATIA, Jt. Secy.

Note.—The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 129(E), dated the 27th February, 2014 and was subsequently amended by notification number G.S.R. 644(E), dated the 12th September, 2014.

F. No. 08/05/2018-CSR Government of India Ministry of Corporate Affairs

5th Floor, 'A' Wing, Shastri Bhawan, Dr. R.P.Road, New Delhi-110001 Dated: 28.05.2018.

To,

All Registrar of Companies, All Regional Directors, All Stakeholders.

Subject: Clarification with regard to provisions under section 135(5) of the Companies Act, 2013.

Sir,

I am directed to say that concerns have been raised by some stakeholders regarding non-compliance of the first proviso to sub-section (5) of section 135 of the Companies Act, 2013, which lays down that the company shall give preference to the local area and areas around it where it operates, for spending the amount earmarked for Corporate Social Responsibility activities.

2. It is reiterated that the above provision has to be followed in letter and spirit.

Yours faithfully,

(Seema Rath) Deputy Director Tell: 011-23384657

Copy to:

- E-Governance Cell and Web contents Officer to upload on the website of this Ministry
- 2. DDG (Statistics), for National Data Portal on CSR
- 3. Guard File



असाधारण

EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (i) PART II—Section 3—Sub-section (i)

प्राधिकार से प्रकाशित PUBLISHED BY AUTHORITY

ਸ਼ੱ, 660] No. 660] नई दिल्ली, बुधवार, सितम्बर 19, 2018/भाद्र 28, 1940

NEW DELHI, WEDNESDAY, SEPTEMBER 19, 2018/BHADRA 28, 1940

कारपोरेट कार्य मंत्रालय अधिसूचना

नई दिल्ली, 19 सितम्बर, 2018

सा.का.नि. 895(व),— केंद्रीय सरकार कंपनी अधिनियम, 2013 (2013 का 18) की धारा 135 और धारा 469 की उपधारा (1) और (2) के द्वारा प्रवत्त शक्तियों का प्रयोग करते हुए, कंपनी (कारपोरेट सामाजिक दायित्व नीति) नियम, 2014 को और संशोधन करने के लिए निम्नलिखित नियम बनाती है, अर्थात :-

- संक्षिप्त नाम और प्रारंभ (1) इन नियमों का संक्षिप्त नाम कंपनी (कारपोरेट सामाजिक दायित्व नीति) संशोधन नियम,
 2018 है।
 - (2) ये नियम भारत के राजपत्र में उनके प्रकाशन की तारीख को प्रवृत्त होंगे।
 - कंपनियों (कारपोरेट सामाजिक दायित्व नीति) नियम, 2014 में -
 - (1) नियम 2 में,-
 - (क) उप-नियम (1) में, खंड (ग) के उपखंड (i) में, "कार्यकलापों से संबंधित" शब्दों के पश्चात् "क्षेत्र या विषय" शब्द अंतःस्थापित किए जाएंगे:
 - (ख) उप-नियम (1) के खंड (ग) के उपखंड (॥) में, "उल्लिखित विषय सम्मिलित हो" शब्दों के स्थान पर "जिसके अंतर्गत क्रियाकलाप, क्षेत्र या विनिर्दिष्ट विषयों" शब्दों को रखा जाएगा;
 - (ग) उप-नियम (1) के खंड (इ) में, "यथाविनिर्दिष्ट कंपनी" शब्दों के स्थान पर "क्षेत्र या विषयों में कंपनी" शब्द रखे जाएंगे।
- (2) नियम 5 में, उपनियम (1) के खंड (i) में, "कोई असूचीबद्ध सार्वजनिक अथवा प्राइवेट कंपनी" शब्दों के स्थान पर "कोई कंपनी" शब्द रखा जाएगा।
 - (3) नियम 6 में. -

5544 GI/2018

- (क) उपनियम (1) के, खंड (क) में, "क्षेत्र के भीतर आने वाले" शब्दों के स्थान पर "क्षेत्रों या विनिर्दिष्ट विषयों में" शब्दों को रखा जाएगा;
- (ख) उपनियम (1) के, खंड (ख) के, दूसरे परंतुक में, "अनुसूची-VII में शामिल कार्यकलापों" शब्दों के स्थान पर "क्षेत्रों या अनुसूची-VII में विनिर्दिष्ट विषयों" शब्दों को रखा जाएगा।
- (4) नियम 7 में, "कार्यक्षेत्र" शब्द के स्थान पर 'क्षेत्रों या विनिर्दिष्ट विषयों में" शब्दों को रखा जाएगा।

[फा. सं. 05/03/2018-सीएसआर] के.बी.आर मूर्ति, संबुक्त सचिव

टिप्पण.- मूल नियमों को भारत के राजपत्र, असाधारण, भाग ॥, खंड 3, उपसंड (i) में, तारीख 27 फरवरी, 2014 को अधिसूचना संख्या सा.का.नि. 129(अ) के द्वारा प्रकाशित किया गया था तथा तत्पश्चात् तारीख 12 सितंबर, 2014 को अधिसूचना संख्या सा.का.नि. 644(अ) द्वारा, 19 जनवरी, 2015 को अधिसूचना संख्या सा.का.नि. 643(अ) तथा 23 मई, 2016 को अधिसूचना संख्या सा.का.नि. संख्या 540 द्वारा संशोधित किया गया।

MINISTRY OF CORPORATE AFFAIRS NOTIFICATION

New Delhi, the 19th September, 2018

G.S.R. 895(E).— In exercise of the powers conferred by section 135 and sub-sections (1) and (2) of section 469 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following rules further to amend the Companies (Corporate Social Responsibility Policy) Rules, 2014, namely:-

- Short title and commencement. (1) These rules may be called the Companies (Corporate Social Responsibility Policy) Amendment Rules, 2018.
 - (2) They shall come into force on the date of their publication in the Official Gazette.
 - In the Companies (Corporate Social Responsibility Policy) Rules, 2014, -
 - (I) in rule 2, -
 - (a) in sub-rule (1), in sub-clause (i) of clause (c), after the words "relating to activities", the words ", areas or subjects" shall be inserted;
 - (b) in sub-rule (1), in sub-clause (ii) of clause (c), for the words "cover subjects enumerated", the words "include activities, areas or subjects specified" shall be substituted;
 - (c) in sub-rule (1), in clause (e), for the words "company as", the words "company in areas or subjects" shall be substituted.
 - (2) in rule 5, in clause (i) of sub rule (1), for the words "an unlisted public company or a private company", the words "a company" shall be substituted.
 - (3) In rule 6,
 - in sub-rule (1), in clause (a), for the words "falling within the purview of" the words "areas or subjects specified in" shall be substituted;
 - (b) in sub-rule (1), in second proviso to clause (b), for the words, "activities included in Schedule VII" the words "areas or subjects specified in Schedule VII" shall be substituted.
 - (4) in rule 7, for the words, "purview of", the words "areas or subjects, specified in" shall be substituted.

[F. No. 05/03/2018-CSR]
K.V.R. MURTY, Jt. Secy.

Note.— The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 129(E), dated the 27th February, 2014 and were subsequently amended by notification number G.S.R. 644(E), dated the 12th September, 2014, notification number G.S.R. 43(E), dated the 19th January, 2015 and notification number G.S.R. 540 (E) dated 23rd May, 2016.



असाधारण

EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (i)

PART II-Section 3-Sub-section (i)

प्राधिकार से प्रकाशित PUBLISHED BY AUTHORITY

Ti. 326] No. 326] नई दिल्ली, बृस्पतिवार, मई 30, 2019/ज्येष्ठ 9, 1941

NEW DELHI, THURSDAY, MAY 30, 2019/ JYAISTHA 9, 1941

कारपोरेट कार्य मंत्रालय अधिसूचना

नई दिल्ली, 30 मई, 2019

सा.का.कि.390(अ).—केंद्रीय सरकार, कंपनी अधिनियम, 2013 (2013 का 18) की धारा 467 की उप-धारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, उक्त अधिनियम की अनुसूची-VII में और आगे निस्नलिखित मंशोधन करती है, अर्थातु:-

उक्त अनुसूची VII में, मद (xi) और इससे संबंधित प्रविष्टियों के पश्चात्, निम्नलिखित मद और प्रविष्टियां रखी जाएंगी, अर्थात्:-

"(xii) राहत, पुनर्वास और पुर्नसंरचना कार्यकलापों सहित आपदा प्रबंधना"

यह अधिस्चना राजपत्र में इसके प्रकाशन की तारीख से प्रवृत्त होगी।

[फा.सं. 05/01/2019-सीएसआर] के.बी.आर. मूर्ति, संबुक्त सचिव

टिप्पण: अनुसूची-VII दिनांक 01 अप्रैल, 2014 से प्रभावी हुई थी और दिनांक 27 फरवरी, 2014 की अधिसूचना संख्या सा.का.नि.130(अ), दिनांक 31 मार्च, 2014 के शुद्धि-पत्र संख्या सा.का.नि. 261(अ), दिनांक 06 अगस्त, 2014 की अधिसूचना संख्या सा.का.नि. 568(अ), और दिनांक 24 अक्तूबर, 2014 की अधिसूचना संख्या सा.का.नि.741(अ) के द्वारा संशोधित (01 अप्रैल, 2014 से प्रभावी) हुई थी।

2699 GI/2019

MINISTRY OF CORPORATE AFFAIRS NOTIFICATION

New Delhi, the 30th May, 2019

G.S.R.390(E).—In exercise of the powers conferred by sub-section (1) of section 467 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following further amendments to Schedule VII of the said Act, namely:-

In the said Schedule VII, after item (xi) and the entries relating thereto, the following item and entries shall be inserted, namely:-

"(xii) disaster management, including relief, rehabilitation and reconstruction activities."

This notification shall come into force on the date of its publication in the Official Gazette.

[F. No. 05/01/2019-CSR]

K. V. R. MURTY, Jt. Secy.

Note: The Schedule VII was brought into force with effect from the 1st April. 2014 and was amended (effective from the 1st April, 2014) vide notification number GSR 130(E), dated the 27th February, 2014, Corrigenda number GSR 261(E) dated the 31st March, 2014, notification number GSR 568(E), dated the 6th August, 2014 and notification number GSR 741(E), dated the 24th October, 2014.

MINISTRY OF CORPORATE AFFAIRS

NOTIFICATION

New Delhi, the 11th October, 2019

G.S.R. 776(E).—In exercise of the powers conferred by sub-section (1) of section 467 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following further amendments to Schedule VII of the said Act, namely:-

In the said Schedule VII, for item (ix) and the entries relating thereto, the following item and entries shall be substituted, namely:-

"(ix) Contribution to incubators funded by Central Government or State Government or any agency or Public Sector Undertaking of Central Government or State Government, and contributions to public funded Universities, Indian Institute of Technology (IITs), National Laboratories and Autonomous Bodies (established under the auspices of Indian Council of Agricultural Research (ICAR), Indian Council of Medical Research (ICMR), Council of Scientific and Industrial Research (CSIR), Department of Atomic Energy (DAE), Defence Research and Development Organisation (DRDO), Department of Science and Technology (DST), Ministry of Electronics and Information Technology) engaged in conducting research in science, technology, engineering and medicine aimed at promoting Sustainable Development Goals (SDGs);"

This notification shall come into force on the date of its publication in the Official Gazette.

[F. No. 13/18/2019-CSR]

K. V. R. MURTY, Jt. Secy.

Note: The Schedule VII was brought into force with effect from the 1st April, 2014 and was amended (effective from the 1st April, 2014) vide notification number G.S.R. 130(E), dated the 27th February, 2014, Corrigenda number G.S.R. 261(E), dated the 31st March, 2014, notification number G.S.R. 568(E), dated the 6th August, 2014, notification number G.S.R. 741(E), dated the 24th October, 2014 and notification number G.S.R. 390(E), dated the 30th May, 2019.

File No. MSDE-10(1)/2020-AP (PMU)/-Pt. Government of India Ministry of Skill Development and Entrepreneurship

Office Memorandum

New Delhi 11th March, 2020

SUBJECT: Clarification on utilization of Corporate Social Responsibility funds of industries/establishments on Apprenticeship Training under Apprentices Act,1961(amended 2014)

This has reference to activities to be undertaken as Corporate Social Responsibility (CSR) enlisted in Schedule VII of the Companies Act, 2013 wherein "Skill Training" is already covered under item no. (ii) of Schedule VII of the Act.

As per circular from Ministry of Corporate Affairs dated 12/2 2016 (copy enclosed), Industries/establishments are permitted to utilize their Corporate Social Responsibility(CSR) funds for Apprenticeship Training which include expenditure on Basic Training and stipend payable to apprentices, under Apprentices Act,1961(amended 2014) as under

- I. Industries/establishments having employee strength above 30 it is **obligatory** for them to engage apprentices minimum 2.5% and maximum 15%, hence any expenditure on Apprenticeship Training over and above of 2.5% i.e. minimum mandate as per Apprentices Act, can be booked under CSR funding.
- II. Industries/establishments having employee strength between 4-29 it is **not obligatory** for them to engage apprentices, however, they are permitted to engage apprentices minimum 2.5% and maximum 15%, hence any expenditure on Apprenticeship Training can be booked under CSR funding.
- III. Industries/establishments having employee strength 3 or less they are not permitted to engage apprentices hence no expenditure on Apprenticeship Training can be booked under CSR funding.

(Anita Srivastava)
Joint Director

Apprenticeship Training AP (PMU)

To,

Chairman/CMDs of PSUs as per list enclosed.

10:22-2508-11

76T 4

12/2/16

F3:

Government of India Ministry of Corporate Affair

- Children and the lateral and the children

Subject: - Approved record of discussion of the meeting regarding Sub-Group of Chief Ministers on Skill Development held on 31st December, 2015.

Prime Minister's office may refer to their ID Note, No.360/31/c/29/2015/ES-2, dated 05.01.2016 on the subject cited above with respect to the record of discussions of the meeting held on 31.12.2015 of the Sub-Group of Chief Ministers on 'skill development'.

2. One of the discussion reads as follows:

"The Ministrics of Corporate Affairs and Skill Development and Entrepreneurship may examine the option of allowing use of CSR funds in large industrial clusters for skill training related to the cluster activities".

- The matter has been examined in the Ministry in the light of provision of section 135 of the Companies Act, 2013 and rules made thereunder read with General Circular assued on 18,06,2014.
- 4. In this connection it is stated that the activities to be undertaken as Corporate Sevral Responsibility (CSR) are enlisted in Schedule VII of the Companies Act, 2013. 'Skill training' is already covered under item no. (ii) of Schedule VII of the Act.
- Further, the Apprentices Act, 1961 read with the rules, mandates apprenticeship training to any area or any industry in any area as notified by Central Government from these to time. Companies which are covered under the Apprentices Act shall undertake shall training under the Apprentice Act 1961. These companies can also undertake 'skill fraining' from their CSR runds over and above the requirement under the Apprentices. Act, The companies which do not fall under the Apprentices Act can undertake 'skill training' under the provisions of Corporate Social Responsibility.

- General Circular dated 18.06.2014 issued by this Ministry already clarifies that expenses meurred by companies for the fidfilment of any Act/ Statue of regulations (such as Lubour Laies, Land Acquisition Act etc.) would not count as CSR expenditure under the Companies Act No further amendment / clarification is required to be issued by Ministry of Corporate Attains in this regard.
- This issues with the approval of Secretary, MCA.

Encl:

- Lylemeral Circular
- 2 Schedule Vil

(Seema Rath) Deputy Director-CSR Tel: 011-23384657

Prime Minister's Office (Shri Mayur Maheshwari, Deputy Secretary)

M/o Corporate Affairs UC) No. 07 /01/ 2016- CSR dated 10.02.2016

Copy to:

Shri Rohit Nandan,
Secretary (TPL)
Ministry of Skill Development and Entrepreneurship
New Delhi.

General Circular No. 10/2020

No. 05/01/2019-CSR GOVERNMENT OF INDIA MINISTRY OF CORPORATE AFFAIRS

5th floor, A Wing, Shastri Bhawan, Dr. R. P. Road, New Delhi- 110001 23.03.2020

To,

All Stakeholders,

Subject: Clarification on spending of CSR funds for COVID-19.

Ma'am/Sir,

Keeping in view of the spread of novel Corona Virus (COVID-19) in India, its declaration as pandemic by the World Health Organisation (WHO), and, decision of Government of India to treat this as a notified disaster, it is hereby clarified that spending of CSR funds for COVID-19 is eligible CSR activity.

- Funds may be spent for various activities related to COVID-19 under item nos.
 (i) and (xii) of Schedule VII relating to promotion of health care, including preventive health care and sanitation, and, disaster management. Further, as per General Circular No. 21/2014 dated 18.06.2014, items in Schedule VII are broad based and may be interpreted liberally for this purpose.
- This issues with the approval of the competent authority.

Yours faithfully,

(Gyaneshwar Kumar Singh)

Joint Secretary to Government of India

Tel: 011-23383345

Copy to:

- 1. E Governance for uploading on MCA Website
- 2. Guard File

eF. No. CSR-05/1/2020-CSR-MCA GOVERNMENT OF INDIA MINISTRY OF CORPORATE AFFAIRS

5th floor, A Wing, Shastri Bhawan, Dr. R.P. Road. New Delhi-110001 28.03.2020

OFFICE MEMORANDUM

Subject: Clarification on contribution to PM CARES Fund as eligible CSR activity under item no. (viii) of the Schedule VII of Companies Act, 2013.

The Government of India has set up the Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund' (PM CARES Fund) with the primary objective of dealing with any kind of emergency or distress situation such as that posed by COVID 19 pandemic.

- 2. Item no. (viii) of the Schedule VII of the Companies Act, 2013, which enumerates activities that may be undertaken by companies in discharge of their CSR obligations, inter alia provides that contribution to any fund set up by the Central Government for socio-economic development and relief qualifies as CSR expenditure. The PM-CARES Fund has been set up to provide relief to those affected by any kind of emergency or distress situation. Accordingly, it is clarified that any contribution made to the PM CARES Fund shall qualify as CSR expenditure under the Companies Act 2013.
- This issues with the approval of competent authority.

(Gyaneshwar Kumar Singh) Joint Secretary to Govt of India

Copy to:

- 1. E- Governance for uploading on MCA Website
- 2. Guard File

रिक्स्ट्री सं. शी.एल.- 33004/99

Me Gazette of India

ਜੀ.जੀ.-डੀ.एल.-ਮ.-24082020-221324 CG-DL-E-24082020-221324

असाधारण EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (i) PART II—Section 3—Sub-section (i)

प्राधिकार से प्रकाशित PUBLISHED BY AUTHORITY

सं. 419] No. 419] नई दिल्ली, सोमबार, अगस्त 24, 2020/भाद्र 2, 1942 NEW DELHI, MONDAY, AUGUST 24, 2020/BHADRA 2, 1942

कारपोरेट कार्य मंत्रालय

अधिसचना

नई दिल्ली, 24 अगस्त, 2020

सा.का.नि. 525 (अ).— केंद्रीय सरकार, कंपनी अधिनियम, 2013 (2013 का 18) की धारा 467 की उप-धारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, उक्त अधिनियम की अनुसूची-VII में निम्नलिखित और संशोधन करती है, अर्थात:—

उक्त अनुसूची में, मद (ix) और उससे संबंधित प्रविष्टियों के स्थान पर, निम्नलिखित मद और प्रविष्टियां रखी जाएंगी, अर्थात:—

"(ix)(क) केंद्रीय सरकार या राज्य सरकार या केंद्रीय सरकार या राज्य सरकार के पब्लिक सैक्टर उपक्रम या अभिकरण द्वारा वित्त-पोषित इनक्यूबेटरों अथवा विज्ञान, प्रौद्योगिकी, इंजीनियरी और औषध के क्षेत्र में अनुसंधान और विकास परियोजनाओं को अभिदाय; और

(ख) संधारणीय विकास लक्ष्यों (एसडीजीएस) को बढावा देने के उद्देश्य से विज्ञान, प्रौद्योगिकी, इंजीनियरी और औषध के क्षेत्र में अनुसंधान कार्य के संचालन में कार्यरत परमाणु ऊर्जा विभाग (डीएई); जैव प्रौद्योगिकी विभाग (डीबीटी); विज्ञान और प्रौद्योगिकी विभाग (डीएसटी); औषध विभाग; आयुर्वेद, योग और प्राकृतिक चिकित्सा, यूनानी, सिद्ध और होम्योपेथी मंत्रालय (आयुष); इलेक्ट्रानिकी और सूचना प्रौद्योगिकी मंत्रालय और अन्य निकायों, अर्थात् रक्षा अनुसंधान और विकास संगठन (डीआरडीओ); भारतीय कृषि अनुसंधान परिषद

3878 GI/2020

(आईसीएआर); भारतीय चिकित्सा अनुसंधान परिषद् (आईसीएमआर); और वैज्ञानिक एवं औद्योगिक अनुसंधान परिषद (सीएसआईआर) के अधीन स्थापित लोक वित्त पोषित विश्वविद्यालयों; भारतीय प्रौद्योगिकी संस्थानों (आईआईटीएस); राष्ट्रीय प्रयोगशालाओं और स्वायत्त निकायों को अभिदाय।"।

2. यह अधिसूचना राजपत्र में इसके प्रकाशन की तारीख से प्रवृत्त होगी।

[ई-फा. सं. सीएसआर-07/2/2020-सीएसआर-एमसीए] ज्ञानेश्वर कुमार सिंह, संयुक्त सचिव

टिप्पण: कंपनी अधिनियम, 2013 की अनुसूची-VII तारीख 01 अप्रैल, 2014 से प्रवृत्त हुई और उसे अधिसूचना संख्या सा.का.िन.130(अ), तारीख 27 फरवरी, 2014, शुद्धि-पत्र संख्या सा.का.िन.261(अ), तारीख 31 मार्च, 2014, अधिसूचना संख्या सा.का.िन. 568(अ), तारीख 06 अगस्त, 2014, अधिसूचना संख्या सा.का.िन. 741(अ), तारीख 24 अक्तूबर, 2014, अधिसूचना संख्या सा.का.िन. 390(अ), तारीख 30 मई, 2019, अधिसूचना संख्या सा.का.िन. 776(अ), तारीख 11 अक्तूबर, 2019, शुद्धिपत्र सा.का.िन. 859(अ), तारीख 19 नवंबर, 2019 और अधिसूचना संख्या सा.का.िन. 399(अ), तारीख 23 जून, 2020 के द्वारा संशोधित (01 अप्रैल, 2014 से प्रभावी) की गई थी।

MINISTRY OF CORPORATE AFFAIRS NOTIFICATION

New Delhi, the 24th August, 2020

G.S.R. 525(E).—In exercise of the powers conferred by sub-section (1) of section 467 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following further amendments in Schedule VII to the said Act, namely:-

In the said Schedule, for item (ix) and the entries thereto, the following item and entries shall be substituted, namely:-

- "(ix) (a) Contribution to incubators or research and development projects in the field of science, technology, engineering and medicine, funded by the Central Government or State Government or Public Sector Undertaking or any agency of the Central Government or State Government; and
- (b) Contributions to public funded Universities; Indian Institute of Technology (IITs); National Laboratories and autonomous bodies established under Department of Atomic Energy (DAE); Department of Biotechnology (DBT); Department of Science and Technology (DST); Department of Pharmaceuticals; Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH); Ministry of Electronics and Information Technology and other bodies, namely Defense Research and Development Organisation (DRDO); Indian Council of Agricultural Research (ICAR); Indian Council of Medical Research (ICMR) and Council of Scientific and Industrial Research (CSIR), engaged in conducting research in science, technology, engineering and medicine aimed at promoting Sustainable Development Goals (SDGs)".
- 2. This notification shall come into force on the date of its publication in the Official Gazette.

[E-F. No. CSR-07/2/2020-CSR-MCA] GYANESHWAR KUMAR SINGH, Jt. Secy.

Note: The Schedule VII to the Companies Act, 2013 was brought into force with effect from the 1st April, 2014 and was amended (effective from the 1st April, 2014) vide notification number G.S.R. 130(E), dated the 27th February, 2014, Corrigendum number G.S.R. 261(E), dated the 31st March, 2014, notification number G.S.R. 568(E), dated the 6th August, 2014, notification number G.S.R. 741(E), dated the 24th October, 2014, notification number G.S.R. 390(E), dated the 30th May, 2019, notification number G.S.R. 776(E), dated the 11th October, 2019, Corrigendum number G.S.R. 859(E), dated the 19th November, 2019, and notification number G.S.R. 399(E) dated the 23rd June, 2020.

रविस्त्री सं. डी.एस.- 33004/99 REGD. No. D. L.-33004/99



सी.जी.-डी.एल.-अ.-24082020-221325 CG-DL-E-24082020-221325

असाबारण EXTRAORDINARY भाग II—खण्ड 3—उप-खण्ड (i) PART II—Section 3—Sub-section (i)

प्राधिकार से प्रकाशित PUBLISHED BY AUTHORITY

H. 420] No. 420] नई विल्ली, सोमवार, अगस्त 24, 2020/भाव 2, 1942 NEW DELHI, MONDAY, AUGUST 24, 2020/BHADRA 2, 1942

कारपोरेट कार्य मंत्रालय

अधिसूचना

नई दिल्ली, 24 अगस्त, 2020

सा.का.नि. 526(अ).—केन्द्रीय सरकार, कंपनी अधिनियम, 2013 (2013 का 18) की धारा 135 और धारा 469 की उप-धारा (1) और उप-धारा (2) के द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, कंपनी (कारपोरेट सामाजिक दायित्व नीति) नियम, 2014 का और संशोधन करने के लिए निम्नलिखित नियम बनाती है, अर्थात:—

- 1. संक्षिप्त नाम और प्रारंभ.—(1) इन नियमों का संक्षिप्त नाम कंपनी (कारपोरेट सामाजिक दायित्व नीति) संशोधन नियम, 2020 है।
 - (2) ये राजपत्र में प्रकाशन की तारीख से प्रवृत्त होंगे।
- कंपनी (कारपोरेट सामाजिक दायित्व नीति) नियम, 2014 (इसे इसमें इसके पश्चात् उक्त नियम कहा गया है)
 के नियम 2 के, उप-नियम (1) के, खंड (ङ) में निम्नलिखित परंतुक अंतःस्थापित किया जाएगा, अर्थात् :-

"परन्तु व्यापार के सामान्य अनुक्रम में नई वैक्सीन, औषधियों और चिकित्सा उपकरणों के अनुसंधान और विकास के क्रियाकलाप में लगी हुई कोई कंपनी निम्नलिखित शर्तों के अधीन वित्तीय वर्ष 2020-21, 3879 GI/2020 (I)

2021-22 और 2022-23 के लिए कोविड-19 से संबंधित नई वैक्सीन, औषिधयों और चिकित्सा उपकरणों के अनुसंधान और विकास के क्रियाकलाप कर सकेगी -

- (i) ऐसे अनुसंधान और विकास क्रियाकलाप अधिनियम की अनुसूची VII की मद सं. (ix) में उल्लिखित संस्थानों या संगठनों में से किसी के सहयोग से निष्पादित किया जाएगा।
- (ii) ऐसे क्रियाकलाप के ब्यौरे बोर्ड की रिपोर्ट में सम्मिलित सीएसआर पर दी गई वार्षिक रिपोर्ट में पृथकतः प्रकट किया जाएगा"।
- 3. उक्त नियमों के, नियम 4 के, उप-नियम 1 में "अपने व्यवसाय के सामान्य कार्य के अनुसरण में किए गए कार्यों को छोड़कर" शब्दों का लोप किया जाएगा।
- 4. उक्त नियमों के, नियम 6 के, उप-नियम (1) में :-
 - (i) प्रथम परंतुक का लोप किया जाएगा;
 - (ii) दुसरे परंतुक में, "यह और कि" शब्दों का लोप किया जाएगा।

[ई-फा.सं. सीएसआर-07/2/2020-सीएसआर-एमसीए] ज्ञानेश्वर कुमार सिंह, संयुक्त सचिव

टिप्पण: मूल नियम भारत का राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (i) में अधिसूचना संख्यांक सा.का.िन. 129(अ), तारीख 27 फरवरी, 2014 द्वारा प्रकाशित किए गए और इन्हें तत्पश्चात् अधिसूचना संख्यांक सा.का.िन. 644(अ), तारीख 12 सितंबर, 2014, अधिसूचना संख्यांक सा.का.िन. 43(अ), तारीख 19 जनवरी, 2015, अधिसूचना संख्यांक सा.का.िन. 540(अ), तारीख 23 मई, 2016 और अधिसूचना संख्यांक सा.का.िन. 895(अ), तारीख 19 सितंबर, 2018 द्वारा संशोधित किया गया।

MINISTRY OF CORPORATE AFFAIRS NOTIFICATION

New Delhi, the 24th August, 2020

- G.S.R. 526(E).—In exercise of the powers conferred by section 135 and sub-sections (1) and (2) of section 469 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following rules further to amend the Companies (Corporate Social Responsibility Policy) Rules, 2014, namely:-
- 1. **Short title and commencement.**—(1) These rules may be called the Companies (Corporate Social Responsibility Policy) Amendment Rules, 2020.
 - (2) They shall come into force on the date of their publication in the Official Gazette.
- 2. In the Companies (Corporate Social Responsibility Policy) Rules, 2014 (hereinafter referred to as the said rules), in rule 2, in sub-rule (1), in clause (e), the following proviso shall be inserted, namely:-

"Provided that any company engaged in research and development activity of new vaccine, drugs and medical devices in their normal course of business may undertake research and development activity of new vaccine, drugs and medical devices related to COVID-19 for financial years 2020-21, 2021-22 and 2022-23 subject to the conditions that-

- such research and development activities shall be carried out in collaboration with any of the institutes or organisations mentioned in item (ix) of Schedule VII to the Act,
- (ii) details of such activity shall be disclosed separately in the Annual Report on CSR included in the Board's Report".
- In the said rules, in rule 4, in sub-rule 1, the words "excluding activities undertaken in pursuance of its normal course of business" shall be omitted.
- 4. In the said rules, in rule 6, in sub-rule (1), -
 - (i) first proviso shall be omitted;
 - (ii) In the second proviso, the word "further" shall be omitted.

[E- F. No. CSR-07/2/2020-CSR-MCA]
GYANESHWAR KUMAR SINGH, Jt. Secy.

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 129(E), dated the 27th February, 2014 and were subsequently amended by notification number G.S.R. 644(E), dated the 12th September, 2014, notification number G.S.R. 43(E), dated the 19th January, 2015, notification number G.S.R. 540 (E), dated the 23rd May, 2016 and notification number G.S.R. 895(E), dated the 19th September, 2018.

General Circular No. 15 /2020

F. No. CSR-01/4/2020-CSR-MCA Government of India Ministry of Corporate Affairs

10th April, 2020

COVID-19 related Frequently Asked Questions (FAQs) on Corporate Social Responsibility (CSR)

The Ministry has been receiving several references/ representations from various stakeholders seeking clarifications on eligibility of CSR expenditure related to COVID-19 activities. In this regard, a set of FAQs along with clarifications are provided below for better understanding of the stakeholders:

S. No.	Frequently Asked	Reply
	Questions (FAQs)	
1	Whether contribution	Contribution made to 'PM CARES Fund' shall
	made to 'PM CARES Fund'	qualify as CSR expenditure under item no (viii) of
	shall qualify as CSR	Schedule VII of the Companies Act, 2013 and it
	expenditure?	has been further clarified vide Office
		memorandum F. No. CSR-05/1/2020-CSR-MCA
		dated 28th March, 2020.
2.	Whether contribution	'Chief Minister's Relief Fund' or 'State Relief Fund
	made to 'Chief Minister's	for COVID-19' is not included in Schedule VII of
	Relief Funds' or 'State	the Companies Act, 2013 and therefore any
	Relief Fund for COVID-19'	contribution to such funds shall not qualify as
	shall qualify as CSR	admissible CSR expenditure.
	expenditure?	
3.	Whether contribution	Contribution made to State Disaster
	made to State Disaster	Management Authority to combat COVID-19

Manag	gement	Authority			
shall	qualify	as	CSR		
expen	diture?				

shall qualify as CSR expenditure under item no (xii) of Schedule VII of the 2013 and clarified vide general circular No. 10/2020 dated 23rd March, 2020.

4. Whether spending of CSR funds for COVID-19 related activities shall qualify as CSR expenditure?

Ministry vide general circular No. 10/2020 dated 23rd March, 2020 has clarified that spending CSR funds for COVID-19 related activities <u>shall qualify</u> as CSR expenditure. It is further clarified that funds may be spent for various activities related to COVID-19 under items nos. (i) and (xii) of Schedule VII relating to promotion of health care including preventive health care and sanitation, and disaster management. Further, as per general circular No. 21/2014 dated 18.06.2014, items in Schedule VII are broad based and may be interpreted liberally for this purpose.

5. Whether payment of salary/wages to employees and workers, including contract labour, during the lockdown period can be adjusted against the CSR expenditure of the companies?

Payment of salary/ wages normal circumstances is a contractual and statutory obligation of the company. Similarly, payment of salary/ wages to employees and workers even during the lockdown period is a moral obligation of the employers, as they have no alternative source of employment or livelihood during this period. Thus, payment of salary/ wages to employees and workers during the lockdown period (including imposition of other social distancing requirements) shall not qualify as admissible CSR expenditure.

6.	Whether payment of wages made to casual /daily wage workers during the lockdown period can be adjusted against the CSR expenditure of the companies?	Payment of wages to temporary or casual or daily wage workers during the lockdown period is part of the moral/ humanitarian/ contractual obligations of the company and is applicable to all companies irrespective of whether they have any legal obligation for CSR contribution under section 135 of the Companies Act 2013. Hence, payment of wages to temporary or casual or daily wage workers during the lockdown period shall not count towards CSR expenditure.
7.	Whether payment of ex- gratia to temporary /casual /daily wage workers shall qualify as CSR expenditure?	If any ex-gratia payment is made to temporary / casual workers/ daily wage workers over and above the disbursement of wages, specifically for the purpose of fighting COVID 19, the same shall be admissible towards CSR expenditure as a one-time exception provided there is an explicit declaration to that effect by the Board of the company, which is duly certified by the statutory auditor.

This issues with the approval of competent authority.

(Shobhit Srivastava) Deputy Director, MCA



सी.जी.-डी.एल.-अ.-22012021-224640 CG-DL-E-22012021-224640

असाधारण EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (i) PART II—Section 3—Sub-section (i)

प्राधिकार से प्रकाशित PUBLISHED BY AUTHORITY

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कारपोरेट कार्य मंत्रालय

अधिसूचना

नई दिल्ली, 22 जनवरी, 2021

सा.का.नि. 40(अ).— केन्द्रीय सरकार, कंपनी अधिनियम, 2013 (2013 का 18) की धारा 135 और धारा 469 की उपधारा (1) और उपधारा (2) के द्वारा प्रद्त शक्तियों का प्रयोग करते हुए, कंपनी (कारपोरेट सामाजिक दायित्व नीति) नियम, 2014 का और संशोधन करने के लिए निम्नलिखित और नियम बनाती है, अर्थात:-

- 1. संक्रिस नाम और प्रारंभ.- (1) इन नियमों का संक्षिप्त नाम कंपनी (कारपोरेट सामाजिक दायित्व नीति) संशोधन नियम, 2021 है।
- (2) ये राजपत्र में, जब तक इस अधिसूचना में स्पष्टतया अन्यत्र उपबंध न किए गए हों, इनके प्रकाशन की तारीख को प्रवृत्त होंगे।
- कंपनी (कारपोरेट सामाजिक दायित्व नीति) नियम, 2014 में नियम 2 के स्थान पर निम्नलिखित नियम रखा जाएगा, अर्थात्:-
 - "2. परिभाषाएं (1) इन नियमों में, जब तक कि संदर्भ से अन्यथा अपेक्षित न हो,-
 - (क) "अधिनियम" से कंपनी अधिनियम, 2013 (2013 का 18) अभिप्रेत है;

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- (ख) "प्रशासनिक उपशीर्ष" से कंपनी में कारपोरेट सामाजिक दायित्व कार्यों से संबंधित, 'सामान्य प्रबंधन और प्रशासन' के लिए कंपनी द्वारा उपगत किया गया व्यय अभिप्रेत है, किंतु, इसमें किसी विशेष कारपोरेट सामाजिक दायित्व परियोजना अथवा कार्यक्रम के डिज़ाइनिंग, कार्यान्वयन, अनुवीक्षण और मूल्यांकन के लिए प्रत्यक्षत: उपगत किया गया व्यय सम्मिलित नहीं होगा;
- (ग) "उपाबंध" से इन नियमों के साथ संलग्न अभिप्रेत उपाबंध है;
- (घ) "कारपोरेट सामाजिक दायित्व (सीएसआर)" से इन नियमों में अंतर्विष्ट उपबंधों के अनुसार अधिनियम की धारा 135 में अधिकथित इसके कानूनी आक्षेप के अनुसरण में कंपनी द्वारा शुरू किए गए क्रियाकलाप अभिप्रेत है, अर्थात्:
 - i) कंपनी के कारबार से संबंधित सामान्य अनुक्रम के अनुसरण में शुरू किए गए क्रियाकलाप:
 - परन्तु कारबार से संबंधित सामान्य अनुक्रम में नये टीकों, औषधों और चिकित्सा उपकरणों के बारे में अनुसंधान और विकासगत क्रियाकलाप में लिप्त कोई कंपनी निम्नलिखित शर्तों के अध्यधीन वित्तीय वर्ष 2020-21, 2021-22, 2022-23 के लिए कोविड-19 से संबंधित नये टीकों, औषधों और चिकित्सा उपकरणों के बारे में अनुसंधान और विकास कार्य कर सकते हैं-
 - (क) ऐसे अनुसंधान और विकास कार्यकलापों को अधिनियम से संबंधित अनुसूची VII की मद (ix) में उल्लिखित संस्थानों अथवा संगठनों में से किसी के भी सहयोग से निष्पादित किया जाएगा;
 - (ख) ऐसे क्रियाकलाप का विवरण बोर्ड की रिपोर्ट में सम्मिलित सीएसआर पर दी गई वार्षिक रिपोर्ट में अलग से प्रकट किया जाएगा;
 - ii) कंपनी द्वारा भारत के बाहर शुरू किए गए ऐसे किसी क्रियाकलाप, जिसमें किसी राज्य अथवा राष्ट्रीय स्तर पर संघ-राज्य क्षेत्र और अंतर्राष्ट्रीय स्तर पर भारत का प्रतिनिधित्व करने वाले भारतीय क्रीड़ा से संबंधित कार्मिकों का प्रशिक्षण सम्मिलित नहीं होगा;
 - iii) अधिनियम की धारा 182 के अधीन किसी राजनीतिक दल को प्रत्यक्षत: अथवा अप्रत्यक्षत: अंशदान
 - iv) मजदूर संहिता, 2019 (2019 का 29) की धारा 2 के खंड (ट) में यथा-परिभाषित कंपनी के कर्मचारियों को लाभ पहुंचाने वाले क्रियाकलाप;
 - v) कंपनी के उत्पादों अथवा सेवाओं के लिए विपणन के लाभों को प्राप्त करने हेतु प्रायोजन आधार पर कंपनियों द्वारा समर्थित क्रियाकलाप;
 - vi) भारत में प्रवृत्त किसी भी विधि के अधीन किसी अन्य कानूनी आक्षेपों को पूर्ण करने के लिए निष्पादित क्रियाकलाप;
- (ङ) "सीएसआर समिति" से अधिनियम की धारा 135 में निर्दिष्ट बोर्ड की कारपोरेट सामाजिक दायित्व समिति अभिप्रेत है;
- (च) "सीएसआर नीति" से कंपनी की सीएसआर समिति की सिफारिशों को ध्यान में रखते हुए उसके बोर्ड द्वारा दिए गए निर्देश और किए गए प्रयासों का विवरण अभिप्रेत है जिसमें संबंधित क्रियाकलापों के चयन, कार्यान्वयन, अनुवीक्षण और वार्षिक कार्य योजना का निर्धारण करने संबंधी दिशा-निर्देश प्रदान करने वाले सिद्धांत सम्मिलित होंगे;

- (छ) "अंतर्राष्ट्रीय संगठन" से संयुक्त राष्ट्र संघ (विशेषाधिकार और संरक्षण) अधिनियम, 1947 (1947 का 46) की धारा 3 के अधीन किसी अंतर्राष्ट्रीय संगठन के रूप में केंद्रीय सरकार द्वारा अधिसूचित संगठन अभिप्रेत है जिस पर उक्त अधिनियम की अनुसूची के उपबंध लागू होंगे;
- (ज) "शुद्ध लाभ" से अधिनियम के लागू उपबंधों के अनुसरण में तैयार किए गए वित्तीय विवरण के अनुसार किसी कंपनी का शुद्ध लाभ अभिप्रेत है, किंतु इसमें निम्नलिखित सम्मिलित नहीं हैं, अर्थातु -
 - (i) कंपनी की विदेश स्थित किसी शाखा अथवा शाखाओं, चाहे वह अलग कंपनी के रूप में अथवा अन्यथा कार्यरत है. से प्राप्त कोई लाभ, और
 - (ii) भारत में अन्य कंपनियों जो अधिनियम की धारा 135 के अधीन सम्मिलित हैं अथवा इसके उपबंधों का अनुपालन करती हैं, से प्राप्त कोई लाभांशः
 - परंतु यह और कि इन नियमों के अधीन आने वाली विदेशी कंपनी के मामले में शुद्ध लाभ से अधिनियम की धारा 198 के साथ पठित धारा 381 की उपधारा (1) के खंड (क) के अनुसार तैयार लाभ-हानि खाते के अनुरूप ऐसी कंपनी का शुद्ध लाभ अभिप्रेत है।
 - (i) "चालू परियोजना" से शुरू किए गए वित्तीय वर्ष को छोड़कर तीन वर्ष की समय-सीमा के साथ अपने सीएसआर दायित्व को पूरा करने में कंपनी द्वारा शुरू की गई बहुवर्षीय परियोजना अभिप्रेत है जिसमें ऐसी परियोजना सम्मिलित नहीं होगी जिसे शुरू में बहुवर्षीय परियोजना के रूप में शुरू नहीं किया गया था तथापि जिसकी अविध युक्तियुक्त औचित्य पर आधारित मंतव्य के साथ एक वर्ष बढ़ा दी गई है;
 - (অ) "लोक प्राधिकारी" से सूचना अधिकार अधिनियम, 2005 (2005 का 22) से संबंधित धारा 2 के उप-खंड
 - (ज) में यथा-परिभाषित 'लोक प्राधिकारी' अभिप्रेत है।
 - (ट) "धारा" से अधिनियम की एक धारा अभिप्रेत है;
- (2) इन नियमों में प्रयुक्त शब्दों और अभिव्यक्तियों, जिन्हें इन नियमों में परिभाषित नहीं किया गया है किंतु अधिनियम में परिभाषित किया गया है, के वही अर्थ होंगे जो अधिनियम में दिए गए हैं।"।
- 3. उक्त नियमों में, नियम 3 में, उप-नियम (2), खंड (ख) "उप-धारा (2) से (5)" शब्दों, अक्षरों और अंकों के स्थान पर "उप-धारा (2) से (6)" शब्दों, अक्षरों और अंकों को रखा जाएगा।
- 4. उक्त नियम में, नियम 4 के लिए निम्नलिखित को रखा जाएगा, अर्थातु:-
- **"4. सीएसआर कार्यान्वयन.-** (1) बोर्ड यह सुनिश्चित करेगा कि सीएसआर संबंधी क्रियाकलाप कंपनी द्वारा स्वयं अथवा निम्नलिखित के माध्यम से शुरू किए जाएं:-
 - (क) किसी कंपनी द्वारा एकल रूप में अथवा किसी अन्य कंपनी के साथ आयकर अधिनियम, 1961 (1961 का 43) की धारा 12क और 80छ के अधीन अधिनियम की धारा 8 अथवा रजिस्ट्रीकृत सार्वजनिक न्यास अथवा रजिस्ट्रीकृत सोसाइटी के अधीन स्थापित कंपनी, अथवा
 - (ख) केंद्रीय सरकार द्वारा अधिनियम की धारा 8 अथवा रजिस्ट्रीकृत न्यास अथवा रजिस्ट्रीकृत सोसाइटी के अधीन स्थापित कंपनी; अथवा
 - (ग) संसद के अधिनियम अथवा राज्य के विधान के अधीन स्थापित कोई कंपनी; अथवा
 - (घ) आयकर अधिनियम 1961 की धारा 12क और 80छ के अधीन रजिस्ट्रीकृत सार्वजनिक न्यास अथवा रजिस्ट्रीकृत सोसाइटी अथवा अधिनियम की धारा 8 के अधीन स्थापित कंपनी जिसके पास ऐसे ही क्रियाकलाप शुरू करने का कम से कम तीन वर्षों का अनुभव हो।

(2) (क) सीएसआर से संबंधित किसी क्रियाकलाप को शुरू करने वाली और उप-नियम (1) के अधीन सम्मिलित प्रत्येक अस्तित्व स्वयं को **01 अप्रैल, 2021** से रजिस्ट्रार के पास इलैक्ट्रानिक आधार पर सीएसआर-1 प्ररूप को भरकर केंद्रीय सरकार के साथ स्वयं का रजिस्ट्रीकरण कराएगी:

पंरतु कि **अप्रैल, 2021 की पहली तारीख से** से पहले अनुमोदित इस उप-नियम के उपबंध सीएसआर परियोजनाओं अथवा कार्यक्रमों को प्रभावित नहीं करेगें।

- (ख) प्ररूप सीएसआर-1 को अस्तित्व द्वारा इलैक्ट्रानिक आधार पर हस्ताक्षरित करके प्रस्तुत किया जाएगा और उसे व्यवसाय में लागत लेखाकार अथवा व्यवसाय में कंपनी सचिव अथवा व्यवसाय में लागत लेखाकार द्वारा अंकीय रूप में सत्यापित किया जाएगा।
- (ग) पोर्टल पर प्ररूप सीएसआर-1 डाले जाने पर संबंधित प्रणाली द्वारा स्वतः ही एक यूनीक सीएसआर रजिस्ट्रीकरण संख्या सजित हो जाएगी।
- (3) कंपनी अपनी सीएसआर नीति के अनुसार कारपोरेट सामाजिक दायित्व परियोजनाओं अथवा कार्यक्रमों और सीएसआर के लिए अपने स्वयं के कार्मिकों के क्षमता निर्माण हेतु उसकी रूप-रेखा, अनुवीक्षण और मूल्यांकन हेतु अंतर्राष्ट्रीय संगठनों को नियोजित कर सकती है।
- (4) कंपनी परियोजनाओं अथवा कार्यक्रमों अथवा सीएसआर कार्यकलापों को इस प्रकार शुरू करने के लिए अन्य कंपनियों के साथ सहयोग कर सकती है जिससे संबंधित कंपनियों की सीएसआर समितियां इस स्थिति में आ जाएं कि वे इन नियमों के अनुसार ऐसी परियोजनाओं अथवा कार्यक्रमों पर अलग से रिपोर्ट करें।
- (5) कंपनी का बोर्ड अपने आपको इस आशय के साथ संतुष्ट करेगा कि इस प्रकार से संवितरित निधियों का उपयोग अभीष्ट निर्धारित प्रयोजनों और उसके तथा मुख्य वित्तीय अधिकारी द्वारा अनुमोदित रीति से किया गया है तथा वित्तीय प्रबंधन के लिए जिम्मेदार व्यक्ति इस आशय के साथ इसे प्रमाणित करेगा।
- (6) चालू परियोजना के मामले में, कंपनी का बोर्ड अनुमोदित समय-सीमा और वर्ष-वार आबंटन के संदर्भ में परियोजना के कार्यान्वयन का अनुवीक्षण करेगा और वह समग्र अनुज्ञेय समय अविध के भीतर परियोजना के सुचारू कार्यान्वयन हेतु उसमें संशोधन, यदि कोई है, करने में सक्षम होगा।"।
- 5. उक्त नियम में, नियम 5 में, उप-नियम (2) के स्थान पर, निम्नलिखित उप-नियम रखा जाएगा, अर्थात:-
 - "(2) सीएसआर समिति बोर्ड से सिफारिश करेगी कि उसकी सीएसआर नीति के अनुसरण में एक वार्षिक कार्य योजना बनाई जाए, जिसमें निम्नलिखित तथ्य सम्मिलित होंगे:-
 - (क) सीएसआर परियोजनाओं अथवा कार्यक्रमों की वह सूची जिसे अधिनियम की अनुसूची VII में विनिर्दिष्ट क्षेत्रों अथवा विषयों में शुरू करने के लिए अनुमोदित किया गया है;
 - (ख) नियम 4 के उप-नियम (1) में यथा-विनिर्दिष्ट ऐसी परियोजनाओं अथवा कार्यक्रमों के निष्पादन की रीति;
 - (ग) परियोजनाओं अथवा कार्यक्रमों के लिए निधियों के उपयोग और कार्यान्वयन अनुसूचियों से संबंधित दिशा-निर्देश;
 - (घ) परियोजना अथवा कार्यक्रमों के लिए अनुवीक्षण और रिपोर्टिंग क्रियाविधि और;
 - (ङ) कंपनी द्वारा शुरू की गई परियोजना के लिए, यदि कोई है, आवश्यकता और प्रभाव मूल्यांकन का विवरण:

 परंतु कि बोर्ड इस आशय के साथ संगत औचित्य पर आधारित अपनी सीएसआर समिति की सिफारिश के
 अनुसार वित्तीय वर्ष के दौरान किसी भी समय ऐसी योजना में परिवर्तन कर सकता है।"।
- 6. उक्त नियम में, नियम 6 का लोप किया जाएगा।
- 7. उक्त नियम में, नियम 7 के स्थान पर, निम्नलिखित नियम को रखा जाएगा, अर्थात्:-

- **"7. सीएसआर व्ययः** (1) बोर्ड यह सुनिश्चित करेगा कि प्रशासनिक उप-शीर्ष वित्तीय वर्ष के लिए कंपनी के कुल सीएसआर व्यय के पांच प्रतिशत से अधिक न हो।
- (2) सीएसआर परियोजना कार्यकलापों से उत्पन्न अधिशेष कंपनी के व्यापारिक लाभ का भाग नहीं होंगे और उन्हें उसी परियोजना में वापस डाल दिया जाएगा अथवा उन्हें अव्ययित सीएसआर खाते में अंतरित करके सीएसआर नीति और कंपनी की वार्षिक कार्य योजना के अनुसरण में खर्च किया जाएगा अथवा ऐसी अधिशेष राशि को वित्तीय वर्ष समाप्त होने के छः माह की अविध के भीतर अनुसूची-VII में विनिर्दिष्ट निधि में डाल दिया जाएगा।
- (3) जहां कहीं कोई कंपनी धारा 135 की उप-धारा (5) के अधीन उपलब्ध कराई गई आवश्यकता से अधिक राशि खर्च करती है वहां ऐसी अधिक राशि को निम्नलिखित शर्तों के अध्यधीन तत्काल आगामी तीन वित्तीय वर्षों तक धारा 135 की उप-धारा (5) के अधीन खर्च करने संबंधी आवश्यकता पर मुजरा किया जा सकता है कि -
 - (i) सेट ऑफ के लिए उपलब्ध अधिक राशि में इस नियम के उप-नियम (2) के अनुसरण में सीएसआर कार्यकलापों के फलस्वरूप उत्पन्न अधिशेष राशि सम्मिलित नहीं होगी;
 - (ii) कंपनी का बोर्ड इस आशय का संकल्प पारित करेगा।
- (4) सीएसआर राशि को कंपनी द्वारा पूंजीगत परिसंपत्ति के सृजन अथवा अधिग्रहण के लिए व्यय किया जाएगा जिसे निम्नलिखित द्वारा ही धारित किया जाएगा-
 - (क) अधिनियम की धारा 8 अथवा नियम 4 के उप-नियम (2) के अधीन परोपकार्थ उद्देश्यों और सीएसआर रजिस्ट्रीकरण संख्या वाले रजिस्ट्रीकृत सार्वजनिक न्यास अथवा रजिस्ट्रीकृत सोसाइटी के अधीन स्थापित कंपनी; अथवा
 - (ख) स्वयं सहायता समूह, संगठनों, कंपनियों के रूप में उक्त सीएसआर परियोजना के लाभार्थी; अथवा
 - (ग) लोक प्राधिकारी:

पंरतु कि कंपनी (कारपोरेट सामाजिक दायित्व नीति) संशोधन नियम, 2021 के प्रारंभ से पहले कंपनी द्वारा सृजित कोई पूंजीगत परिसंपत्ति ऐसे प्रारंभ से पहले एक सौ अस्सी दिनों की अवधि के भीतर इस नियम की अनुपालना करेगे जिसे संगत औचित्य पर आधारित बोर्ड के अनुमोदन के साथ नब्बे दिनों की अवधि के लिए विस्तारित किया जा सकता है।"।

- 8. उक्त नियमों में, नियम 8 के स्थान पर, निम्नलिखित नियम रखा जाएगा, अर्थातु :-
- 8. "सीएसआर रिपोर्टिंग:- (1) किसी वित्तीय वर्ष से संबंधित इन नियमों के अधीन कवर की गई किसी कंपनी के बोर्ड की रिपोर्ट में उपाबंध-I अथवा उपाबंध-II, यथा-लागू, में विनिर्दिष्ट विवरण वाली कारपोरेट सामाजिक दायित्व संबंधी वार्षिक रिपोर्ट सम्मिलित होगी।
- (2) किसी विदेशी कंपनी के मामले में, अधिनियम की धारा 381 की उप-धारा (1) के खंड (ख) के अधीन फाइल किए गए तुलन-पत्र में उपाबंध-I अथवा उपाबंध-II, यथा-लागू, में विनिर्दिष्ट विवरण वाली कारपोरेट सामाजिक दायित्व संबधी वार्षिक रिपोर्ट समाविष्ट होगी।
- (3)(क) इस अधिनियम की धारा 135 की उप-धारा (5) के अनुसरण में दस करोड़ रुपये अथवा इससे अधिक के औसत सीएसआर दायित्व वाली प्रत्येक कंपनी, तीन तत्काल पूर्ववर्ती वित्तीय वर्षों में, किसी स्वतंत्र अभिकरण के माध्यम से एक करोड़ रुपये अथवा इससे अधिक के परिव्यय वाली, और जो प्रभाव अध्ययन करने से पूर्व एक वर्ष से कम समय में पूरी नहीं की गई हैं, अपनी सीएसआर परियोजनाओं का प्रभाव मूल्यांकन कराएगी।
- (ख) प्रभाव मूल्यांकन रिपोर्टें बोर्ड के समक्ष रखी जाएगी और कारपोरेट सामाजिक दायित्व संबंधी वार्षिक रिपोर्ट के साथ संलग्न की जाएगी।

- (ग) प्रभाव मूल्यांकन कराने वाली कोई कंपनी उस वित्तीय वर्ष के लिए कारपोरेट सामाजिक दायित्व पर किए गए व्यय को बही में लिख सकती है जो उस वित्तीय वर्ष के लिए कुल कारपोरेट सामाजिक दायित्व के व्यय का पांच प्रतिशत अथवा पचास लाख रुपये, जो भी कम हो, से अधिक नहीं होगा।"।
- 9. उक्त नियमों में, नियम 9 के लिए, निम्नलिखित नियम रखे जाएंगे, अर्थातु:-
 - 9. "सीएसआर कार्यकलापों को अपनी वेबसाइट पर प्रदर्शित करना:- कंपनी का निदेशक बोर्ड सीएसआर समिति की संरचना, और सीएसआर नीति तथा बोर्ड द्वारा अनुमोदित परियोजनाओं को अनिवार्य रूप से आम जनता के अवलोकन के लिए अपनी वेबसाइट, यदि कोई हो, पर दर्शित करेगा।
 - 10. **खर्च न की गई सीएसआर राशि का अंतरण.-** जब तक ऐसी निधि अधिसूचित की जाती है, इस अधिनियम की धारा 135 की उप-धारा (5) और उप-धारा (6) के उपबंधों के अधीन अव्ययित कारपोरेट सामाजिक दायित्व राशि इस अधिनियम की अनुसूची-VII में सम्मिलत किसी निधि के लिए कंपनी द्वारा अंतरित की जाएगी।"
- 10. उक्त नियमों में.-
- (i) उपाबंध को "उपाबंध-I" के रूप में संख्यांकित किया जाएगा और उपाबंध-I के शीर्षक में, "बोर्ड की रिपोर्ट" शब्दों और अंकों के पश्चात्, "अप्रैल, 2020 के प्रथम दिन से पूर्व आरंभ वित्तीय वर्ष के लिए" शब्द अंतःस्थापित किए जाएंगे;
- (ii) इस प्रकार संख्यांकित उपाबंध-l के पश्चात्, निम्नलिखित उपाबंध अंतःस्थापित किया जाएगा, अर्थात् :-

"उपाबंध-II

अप्रैल, 2020 के प्रथम दिन को अथवा इसके पश्चात् आरंभ वित्तीय वर्ष के लिए बोर्ड की रिपोर्ट में सम्मिलित किए जाने के लिए सीएसआर क्रियाकलापों पर वार्षिक रिपोर्ट के लिए प्रपत्र

- 1. कंपनी की सीएसआर नीति के संबंध में संक्षिप्त रूप-रेखा।
- 2. सीएसआर समिति की संरचना:

क्र.सं.	निदेशक का नाम	पदनाम/निदेशक पद का स्वरूप	वर्ष के दौरान सीएसआर समिति की संपन्न बैठकों की संख्या	वर्ष के दौरान सीएसआर समिति की उन बैठकों की संख्या जिनमें भाग लिया
				गया

- वह वेब-लिंक प्रदान करें जहां सीएसआर समिति की संरचना, सीएसआर नीति और बोर्ड द्वारा अनुमोदित सीएसआर परियोजनाएं कंपनी की वेबसाइट पर प्रकट की गई हैं।
- 4. कंपनी (कारपोरेट सामाजिक दायित्व नीति) नियम, 2014 के नियम 8 के उप-नियम (3) के अनुसरण में निष्पादित सीएसआर परियोजनाओं के प्रभाव मूल्यांकन का ब्यौरा प्रदान करें, यदि लागू हो (रिपोर्ट संलग्न करें)।
- 5. कंपनी (कारपोरेट सामाजिक दायित्व नीति) नियम, 2014 के नियम 7 के उप-नियम (3) के अनुसरण में मुजरे के लिए उपलब्ध राशि का ब्यौरा और वित्तीय वर्ष के लिए मुजरे हेत्

अपेक्षित राशि, यदि कोई है:

- 6. धारा 135(5) के अनुसार कंपनी का औसत शुद्ध लाभ
- 7. (क) धारा 135(5) के अनुसार कंपनी का औसत शुद्ध लाभ का दो प्रतिशत
- (ख) पिछले वित्तीय वर्षों का सीएसआर परियोजना या कार्यक्रमों या गतिविधियों का अधिशेष
- (ग) वित्तीय वर्ष के लिए तय की जाने वाली राशि, यदि कोई हो
- (घ) वित्तीय वर्ष के लिए कुल सीएसआर देनदारी (7क+7ख-7ग)
- 8. (क) वित्तीय वर्ष के लिए व्ययित अथवा अव्ययित सीएसआर राशि :

वित्तीय वर्ष के लिए		खर्च न की ग	गई राशि (रुपर	में)		
व्ययित कुल राशि			धारा 135(5) के द्वितीय परंतुक के अनुसार अनुसूची-			
	खाते में अंतरित कुल राशि	VII के अधीन यथा-विनिर्दिष्ट किसी निधि में अंतरित				
			राशि			
	राशि	अंतरण की तारीख	निधि का	राशि	अंतरण की तारीख	
			नाम			

(ख) वित्तीय वर्ष के लिए जारी परियोजनाओं के विरुद्ध खर्च की गई सीएसआर राशि का ब्यौरा :-

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	(9)	(10)	(11)
क्र.सं.	परियोजना	इस	स्थानीय	परियोज	ना की	परियोजना	परियोजना	वर्तमान	धारा	कार्यान्वयन	कार्यान्वयन की रीति
	का नाम	अधिनियम	क्षेत्र	अवस्थि	ति	अवधि	के लिए	वित्तीय	135(6) के	की रीति –	_
		की	(हां/				आवंटित	वर्ष में	अनुसार		
		अनुसूची-	नहीं)				राशि	व्यय	परियोजना	सीधे (हां/नहीं)	कार्यान्वयन एजेंसी
		VII में					(रुपये में)	की गई	के लिए	साध (हा/नहा)	के माध्यम से
		कार्यकलापों			जिला			राशि	अव्ययित		भ गाव्यम स
		की सूची से		राज्य	ाजला			(रुपये	सीएसआर		
		मद ँ						में)	खाते में		
									अंतरित		
									की गई		
									राशि		
									(रुपये में)		

						नाम	सीएसआर रजिस्ट्रीकरण संख्या
1							
2							
3							
	कुल						

(ग) वित्तीय वर्ष के लिए जारी परियोजनाओं के अलावा अन्य पर व्यय की गई सीएसआर राशि का ब्यौरा :

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	
क्र.सं.	परियोजना	इस	स्थानीय	परियोज		वर्तमान	कार्यान्वयन की	कार्यान	वयन की रीति
	का नाम	अधिनियम की	क्षेत्र (हां/	अवस्थि	ते	वित्तीय वर्ष	रीति –	_	
		अनुसूची-VII	नहीं)			में व्यय की			
		में कार्यकलापों				गई राशि (रुपये में)	सीधे (हां/नहीं)	कार्यान	वयन एजेंसी के
		की सूची से		राज्य	जिला	(रुपय म)		माध्यग	
		मद						नाम	सीएसआर
								.,,.	रजिस्ट्रीकरण
									संख्या
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	l								
	कुल								

- (घ) प्रशासनिक ऊपरी व्यय में खर्च की गई राशि।
- (ङ) प्रभाव मूल्यांकन पर खर्च की गई राशि, यदि लागू हो।
- (च) वित्तीय वर्ष (8ख+8ग+8घ+8ङ) के लिए खर्च की गई कुल राशि।
- (छ) सेट ऑफ, यदि कोई हो, के लिए अधिक राशि

क्र.सं.	विशिष्टी	रकम
		(रुपए में)
(i)	धारा 135(5) के अनुसार कंपनी के औसत शुद्ध लाभ का 2 प्रतिशत	
(ii)	वित्तीय वर्ष के लिए खर्च की जाने वाली कुल राशि	
(iii)	वित्तीय वर्ष [(ii)-(i)] के लिए खर्च की जाने वाली अधिक राशि	
(iv)	पूर्व वित्तीय वर्ष, यदि कोई हो, के सीएसआर परियोजना या कार्यक्रम या क्रियाकलाप से उद्भूत अधिशेष	
(v)	सेट ऑफ [(iii)-(iv)] के लिए उपलब्ध राशि	

9. पूर्ववर्ती तीन वित्तीय वर्षों के लिए व्ययित अथवा अव्ययित सीएसआर राशि का ब्यौरा

क्र.सं.	पूर्ववर्ती वित्तीय		रिपोर्टिंग	धारा 135(5) के द्वितीय परंतुक के			पूर्ववर्ती
	वर्ष	के अधीन अव्ययित सीएसआर खाते	वित्तीय वर्ष में खर्च की गई राशि (रुपये में)	अनुसार अनुसूची-VII के अधीन यथा- विनिर्दिष्ट किसी विधि में अंतरित राशि. यदि कोई हो।		वित्तीय वर्षों में खर्च की जाने वाली	
		में अंतरित राशि		निधि का नाम	राशि (रुपये में)	अंतरण की तारीख	शेष राशि
1					((((((((((((((((((((311313	
2							
3							
	कुल						

(ख) पूर्ववर्ती वित्तीय वर्षों की चालू परियोजनाओं के लिए व्ययित सीएसआर राशि का ब्यौरा :

क्र.सं.	परियोजना	परियोजना	वित्तीय वर्ष	परियोजना	परियोजना के	रिपोर्टिंग	रिपोर्टिंग	परियोजना
	पहचान	का नाम	जिसमें	अवधि	लिए आवंटित	वित्तीय वर्ष	वित्तीय वर्ष	की स्थिति –
			परियोजना		कुल राशि	में व्ययित	के अंत में	पूर्ण की गई /
			आरंभ हुई थी		(रुपये में)	राशि (रुपये	व्ययित	चालू है
						में)	संचयी राशि	
1								
2								
3								
	कुल							

- 10. पूंजीगत परिसंपत्ति के सृजन अथवा अधिग्रहण के मामले में, वित्तीय वर्ष में सीएसआर व्यय के माध्यम से इस प्रकार सृजित अथवा अधिगृहीत परिसंपत्ति से संबंधित ब्यौरा प्रस्तुत करें। (परिसंपत्ति-वार ब्यौरा)
- (क) पूंजीगत परिसंपत्ति (यों) के सुजन अथवा अधिग्रहण की तारीख
- (ख) पूंजीगत परिसंपत्ति के सृजन अथवा अधिग्रहण के लिए व्यय की गई सीएसआर राशि
- (ग) उस कंपनी अथवा सार्वजनिक प्राधिकरण या लाभार्थी का ब्यौरा जिसके नाम से ऐसी पूंजीगत परिसंपत्ति रजिस्ट्रीकृत है, उनका पता इत्यादि।
- (घ) सृजित अथवा अधिगृहीत पूंजीगत परिसंपत्ति(यों) का ब्यौरा प्रदान करें (ऐसी पूंजीगत परिसंपत्ति के पूर्ण पते और अवस्थिति सहित)
- 11. कारण (णों) को विनिर्दिष्ट करें, यदि कंपनी धारा 135(5) के अनुसार औसत शुद्ध लाभ के 2 प्रतिशत खर्च करने में असफल हुई हो :

ह/-	ह/-	ह/-
(मुख्य कार्यकारी अधिकारी अथवा	(अध्यक्ष सीएसआर समिति)	[इस अधिनियम की धारा 380 की
प्रबंध निदेशक या निदेशक)		उप-धारा (1) के खंड (घ) के अधीन
		निर्दिष्ट व्यक्ति] (जहां कहीं लागू हो)

11. उक्त नियमों में, उपाबंध-II के पश्चात्, निम्नलिखित ई-प्ररूप अंतःस्थापित किया जाएगा, अर्थात् :-

सीएसआर-1

(कंपनी अधिनियम, 2013 की धारा 135 तथा कंपनी (कारपोरेट सामाजिक दायित्व नीति) नियम, 2014 के नियम 4(1) और (2) के अनुसरण में।



सीएसआर क्रियाकलाप निष्पादित करने के लिए कंपनियों का रजिस्ट्रीकरण

प्ररूप भाषा o अंग्रेजी o हिन्दी प्ररूप भरने के लिए निर्देश किट देखें।

1. अस्तित्व का नाम

O कंपनी आयकर अधिनियम, 1961 के अधीन धारा 12क और धारा 80छ रजिस्ट्रीकरणों के साथ कंपनी अधिनियम, 2013 की धारा 8 के अधीन स्थापित।

O आयकर अधिनियम, 1961 के अधीन धारा 12क और धारा 80छ रजिस्ट्रीकरणों के साथ रजिस्ट्रीकृत सार्वजनिक न्यास।

O आयकर अधिनियम, 1961 के अधीन धारा 12क और धारा 80छ रजिस्ट्रीकरणों के साथ रजिस्ट्रीकृत सोसाइटी

O कंपनी अधिनियम, 2013 की धारा 8 के अधीन स्थापित कंपनी अथवा केंद्रीय या राज्य सरकार द्वारा स्थापित रजिस्ट्रीकृत न्यास या रजिस्ट्रीकृत सोसाइटी

O संसद अथवा राज्य विधानमंडल के किसी अधिनियम के अधीन स्थापित कंपनी.

2. (क) *क्या अस्तित्व को किसी कंपनी अथवा कंपनियों के समूह द्वारा स्थापित किया गया है :

O हां

O नहीं

(ख) *(i) यदि हां, तो ऐसी कंपनी (यों) का ब्यौरा प्रदान करें :

कंपनी का सीआईएन

कंपनी का नाम

पूर्व पूरित

जोड़ें

(ii) यदि नहीं, क्या अस्तित्व का समान क्रियाकलाप निष्पादित करने में तीन वर्षों का स्थापित पिछला रिकार्ड है

O हां

O नहीं

कंपनी अधिनियम, 2013 की धारा 8 के अधीन स्थापित कंपनी के मामलों में :

कंपनी की कारपोरेट पहचान संख्या (सीआईएन)[पूर्व-पूरित] ान्य कंपनियों के मामले में a) अस्तित्व का नाम ा)* अस्तित्व के निगमन की तारीख(दिन/माह/वर्ष) त्र)* अस्तित्व का रजिस्ट्रीकृत पता कि । हर ाज्य/संघ राज्य क्षेत्र पिन कोड
ब) अस्तित्व का नाम ग)* अस्तित्व के निगमन की तारीख(दिन/माह/वर्ष) व्र)* अस्तित्व का रजिस्ट्रीकृत पता क्ति हर ।ज्य/संघ राज्य क्षेत्र
ा)* अस्तित्व के निगमन की तारीख(दिन/माह/वर्ष) व्र)* अस्तित्व का रजिस्ट्रीकृत पता क्ति क्ति हर ज्य/संघ राज्य क्षेत्र
त्र)* अस्तित्व का रजिस्ट्रीकृत पता क्ति । क्ति ॥ हर ाज्य/संघ राज्य क्षेत्र
क्ति । क्ति ॥ हर ाज्य/संघ राज्य क्षेत्र
क्ति ॥ हर ाज्य/संघ राज्य क्षेत्र
क्ति ॥ हर ाज्य/संघ राज्य क्षेत्र
हर ाज्य/संघ राज्य क्षेत्र
ाज्य/संघ राज्य क्षेत्र
ङ)* अस्तित्व का ई-मेल आईडी[ओटीपी भेजें]
, a)* ई-मेल आईडी के लिए ओटीपी प्रविष्ट करें[ओटीपी की पुष्टि करें]
छ).*कंपनी का पैन :
. अस्तित्व के निदेशकों अथवा बोर्ड के न्यासियों या अध्यक्ष अथवा मुख्य कार्यकारी अधिकारी या सचिव अथवा अधिकृत
तिनिधियों का ब्यौरा :
क्र.सं. नाम पदनाम निदेशक पहचान ई-मेल आईडी
संख्या/स्थायी खाता
संख्या
लग्नक:
[संलग्नकों की सुची]
.* रजिस्ट्रीकरण के प्रमाण-पत्र की प्रति संलग्न करें
. * कंपनी के पैन की प्रति
[संलग्नक हटाएं]
[vivia in Gold]
घोषणा
વાવગા
झे इस प्ररूप पर हस्ताक्षर करने और यह घोषणा करने के लिए "अस्तित्व द्वारा *संकल्प संख्या*"
तारीख के माध्यम से अस्तित्व द्वारा यह घोषित करने के लिए प्राधिकृत किया
ताराख के माठ्यमें से जास्तत्य द्वारा यह पापित करने के लिए ब्राविकृत किया या है कि उक्त प्ररूप में दिया गया विवरण सत्य है और अस्तित्व द्वारा रखे गए दस्तावेजों के अनुरूप भी है।

रजिस्ट्रीकृत सार्वजनिक न्यास के मामले में एक न्यासी अथवा मुख्य कार्यकारी अधिकारी द्वारा डिजिटल हस्ताक्षर करने के लिए रजिस्ट्रीकृत सोसाइटी के मामले में अध्यक्ष/मुख्य कार्यकारी अधिकारी/सचिव द्वारा डिजिटल हस्ताक्षर करने के लिए संसद अथवा राज्य विधायिका के किसी अधिनियम के अधीन स्थापित कंपनी के मामले में प्राधिकृत प्रतिनिधि द्वारा डिजिटल हस्ताक्षर करने के लिए	
*निम्नलिखित द्वारा डिजिटल हस्ताक्षरित किया जाना है	
*पदनाम	
*िनदेशक का डीआईएन; अथवा न्यासी या सीईओ या अध्यक्ष या मुख्य पदाश्चिकारी या अस्तित्व के प्राधिकृत प्रतिनिधि का डीआईएन या पैन	
वृत्तिक व्यवहार द्वारा प्रमाण-पत्र	
मैं घोषित करता हूँ कि मुझे इस प्ररूप के प्रमाणन के लिए सम्यक्रू रूप से लगाया हुआ है। यह प्रमाणित किया जाता है मैंने कम्पनी अधिनियम, 2013 के उपबंध और इस प्ररूप की विषय-वस्तु एवं इससे संबंधित मामलों के संबंध अधिनियम के अधीन नियमों को पढ़ लिया है और मैंने उपर्युक्त सूचना (संलग्नकों सहित) कम्पनी आवेदक के पास उप मूल अभिलेख से सत्यापित की है जो कि इस प्ररूप की विषय-वस्तु है और उन्हें सत्य, सही एवं पूर्ण पाया है और इस प्र से संबंधित कोई भी सूचना छुपाई नहीं गई है। मैं यह भी प्रमाणित करता हूँ कि:	ध में बच्ध
 उपर्युक्त अभिलेख उचित रूप से तैयार किए गए हैं, अस्तित्व के संबंधित अधिकारियों अथवा प्राधिकृत प्रतिनिर्वि द्वारा हस्ताक्षरित किए गए हैं और ठीक पाए गए हैं; 	धेयों
2. सभी आवश्यक संलग्नक इस प्ररूप के साथ पूर्ण और सुपाठ्य रूप में संलग्न किए गए हैं।	
 यह समझा गया है कि मैं गलत सत्यापन, यदि किसी स्तर पर पाया जाता है, के लिए कंपनी अधिनियम, 2013 धारा 448 के अधीन कार्रवाई किए जाने के लिए उत्तरदायी हूंगा। 	की
O चार्टर्ड अकाउंटेंट (पूर्णकालिक व्यवसाय में) या O कम्पनी सचिव (पूर्णकालिक व्यवसाय में)	
O कॉस्ट अकाउंटेंट (पूर्णकालिक व्यवसाय में)	
*एसोसिएट अथवा अध्येता 0 एसोसिएट 0 अध्येता [डीएससी बॉक्स]	
*सदस्यता संख्या	
*व्यवसाय संख्या का सबूत-पत्र	

टिप्पण : धारा 448 और धारा 449 की ओर ध्यान आकर्षित किया जाता है जिनमें क्रमश: मिथ्या विवरण / प्रमाण-पत्र के					
लिए दंड और मिथ्या साक्ष्य के लिए दंड का उपबंध है ।					
उपांतरित करें	प्ररूप जाँचें	पूर्व-जाँच	प्रस्तुत करें		
इस ई प्ररूप को इलेक्ट्रानिक ढंग के माध्यम से कंपनी रजिस्ट्रार द्वारा अनुरक्षित फाइल पर और प्राधिकृत व्यक्ति और					
व्यावसायिक दारा दी गई तथातथ्यता के आधार पर लिया गया दै।"।					

[ई-फा.सं. सीएसआर 05/03/2020-सीएसआर-एमसीए]

ज्ञानेश्वर कुमार सिंह, संयुक्त सचिव

टिप्पण:- मूल नियम भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (i) में अधिसूचना संख्या 129, तारीख 27 फरवरी, 2014 द्वारा प्रकाशित किए गए और इन्हें तत्पश्चात् अधिसूचना संख्या सा.का.नि. 644(अ), तारीख 12 सितंबर, 2014, अधिसूचना संख्या सा.का.नि. 43(अ), तारीख 19 जनवरी, 2015, अधिसूचना संख्या सा.का.नि. 540(अ), तारीख 23 मई, 2016 और अधिसूचना संख्या सा.का.नि. 895(अ), तारीख 19 सितंबर, 2018 और अधिसूचना संख्या सा.का.नि. 526(अ) तारीख 24 अगस्त, 2020 द्वारा संशोधित किया गया।

MINISTRY OF CORPORATE AFFAIRS NOTIFICATION

New Delhi, the 22nd January, 2021

- **G.S.R. 40(E).**—In exercise of the powers conferred by section 135 and sub-sections (1) and (2) of section 469 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following rules further to amend the Companies (Corporate Social Responsibility Policy) Rules, 2014, namely:-
- 1. **Short title and commencement.** (1) These rules may be called the **Companies (Corporate Social Responsibility Policy)** Amendment Rules, 2021.
 - (2) They shall come into force on the date of their publication in the Official Gazette unless explicitly provided elsewhere in this notification.
- 2. In the Companies (Corporate Social Responsibility Policy) Rules, 2014 (hereinafter referred to as the said rules), for rule 2, the following rule shall be substituted, namely:-
 - "2. Definitions. (1) In these rules, unless the context otherwise requires,-
 - (a) "Act" means the Companies Act, 2013 (18 of 2013);
 - (b) "Administrative overheads" means the expenses incurred by the company for 'general management and administration' of Corporate Social Responsibility functions in the company but shall not include the expenses directly incurred for the designing, implementation, monitoring, and evaluation of a particular Corporate Social Responsibility project or programme;
 - (c) "Annexure" means the Annexure appended to these rules;
 - (d) "Corporate Social Responsibility (CSR)" means the activities undertaken by a Company in pursuance of its statutory obligation laid down in section 135 of the Act in accordance with the provisions contained in these rules, but shall not include the following, namely:-
 - (i) activities undertaken in pursuance of normal course of business of the company:
 - Provided that any company engaged in research and development activity of new vaccine, drugs and medical devices in their normal course of business may undertake research and development activity of new vaccine, drugs and medical devices related to COVID-19 for financial years 2020-21, 2021-22, 2022-23 subject to the conditions that-

- (a) such research and development activities shall be carried out in collaboration with any of the institutes or organisations mentioned in item (ix) of Schedule VII to the Act;
- (b) details of such activity shall be disclosed separately in the Annual report on CSR included in the Board's Report;
- (ii) any activity undertaken by the company outside India except for training of Indian sports personnel representing any State or Union territory at national level or India at international level;
- (iii) contribution of any amount directly or indirectly to any political party under section 182 of the Act;
- (iv) activities benefitting employees of the company as defined in clause (k) of section 2 of the Code on Wages, 2019 (29 of 2019);
- (v) activities supported by the companies on sponsorship basis for deriving marketing benefits for its products or services;
- (vi) activities carried out for fulfilment of any other statutory obligations under any law in force in India;
- (e) "CSR Committee" means the Corporate Social Responsibility Committee of the Board referred to in section 135 of the Act;
- (f) "CSR Policy" means a statement containing the approach and direction given by the board of a company, taking into account the recommendations of its CSR Committee, and includes guiding principles for selection, implementation and monitoring of activities as well as formulation of the annual action plan;
- (g) "International Organisation" means an organisation notified by the Central Government as an international organisation under section 3 of the United Nations (Privileges and Immunities) Act, 1947 (46 of 1947), to which the provisions of the Schedule to the said Act apply;
- (h) "Net profit" means the net profit of a company as per its financial statement prepared in accordance with the applicable provisions of the Act, but shall not include the following, namely: -
 - (i) any profit arising from any overseas branch or branches of the company, whether operated as a separate company or otherwise; and
 - (ii) any dividend received from other companies in India, which are covered under and complying with the provisions of section 135 of the Act:
 - Provided that in case of a foreign company covered under these rules, net profit means the net profit of such company as per profit and loss account prepared in terms of clause (a) of sub-section (1) of section 381, read with section 198 of the Act;
 - (i) "Ongoing Project" means a multi-year project undertaken by a Company in fulfilment of its CSR obligation having timelines not exceeding three years excluding the financial year in which it was commenced, and shall include such project that was initially not approved as a multi-year project but whose duration has been extended beyond one year by the board based on reasonable justification;
 - (j) "Public Authority" means 'Public Authority' as defined in clause (h) of section 2 of the Right to Information Act, 2005 (22 of 2005);
 - (k) "section" means a section of the Act.
- (2) Words and expressions used and not defined in these rules but defined in the Act shall have the same meanings respectively assigned to them in the Act. ".
- 3. In the said rules, in rule 3, in sub-rule (2), in clause (b), for the words, brackets and figure "sub-section (2) to (5)", the words, brackets and figure "sub-section (2) to (6)" shall be substituted.
- 4. In the said rules, for rule 4, the following rule shall be substituted, namely:-

- "4. CSR Implementation. (1) The Board shall ensure that the CSR activities are undertaken by the company itself or through -
- (a) a company established under section 8 of the Act, or a registered public trust or a registered society, registered under section 12A and 80 G of the Income Tax Act, 1961 (43 of 1961), established by the company, either singly or along with any other company, or
- (b) a company established under section 8 of the Act or a registered trust or a registered society, established by the Central Government or State Government; or
- (c) any entity established under an Act of Parliament or a State legislature; or
- (d) a company established under section 8 of the Act, or a registered public trust or a registered society, registered under section 12A and 80G of the Income Tax Act, 1961, and having an established track record of at least three years in undertaking similar activities.
- (2) (a) Every entity, covered under sub-rule (1), who intends to undertake any CSR activity, shall register itself with the Central Government by filing the form CSR-1 electronically with the Registrar, with effect from the **01st** day of April 2021:

Provided that the provisions of this sub-rule shall not affect the CSR projects or programmes approved prior to the **01st day of April 2021.**

- (b) Form CSR-1 shall be signed and submitted electronically by the entity and shall be verified digitally by a Chartered Accountant in practice or a Company Secretary in practice or a Cost Accountant in practice.
- (c) On the submission of the Form CSR-1 on the portal, a unique CSR Registration Number shall be generated by the system automatically.
- (3) A company may engage international organisations for designing, monitoring and evaluation of the CSR projects or programmes as per its CSR policy as well as for capacity building of their own personnel for CSR.
- (4) A company may also collaborate with other companies for undertaking projects or programmes or CSR activities in such a manner that the CSR committees of respective companies are in a position to report separately on such projects or programmes in accordance with these rules.
- (5) The Board of a company shall satisfy itself that the funds so disbursed have been utilised for the purposes and in the manner as approved by it and the Chief Financial Officer or the person responsible for financial management shall certify to the effect.
- (6) In case of ongoing project, the Board of a Company shall monitor the implementation of the project with reference to the approved timelines and year-wise allocation and shall be competent to make modifications, if any, for smooth implementation of the project within the overall permissible time period. ".
- 5. In the said rules, in rule 5, for sub-rule (2), the following sub-rule shall be substituted, namely:-
 - "(2) The CSR Committee shall formulate and recommend to the Board, an annual action plan in pursuance of its CSR policy, which shall include the following, namely:-
 - (a) the list of CSR projects or programmes that are approved to be undertaken in areas or subjects specified in Schedule VII of the Act;
 - (b) the manner of execution of such projects or programmes as specified in sub-rule (1) of rule 4;
 - (c) the modalities of utilisation of funds and implementation schedules for the projects or programmes;
 - (d) monitoring and reporting mechanism for the projects or programmes; and
 - (e) details of need and impact assessment, if any, for the projects undertaken by the company:

Provided that Board may alter such plan at any time during the financial year, as per the recommendation of its CSR Committee, based on the reasonable justification to that effect. ".

- 6. In the said rules, rule 6 shall be omitted.
- 7. In the said rules, for rule 7, the following rule shall be substituted, namely:-

- **"7.CSR Expenditure. -** (1) The board shall ensure that the administrative overheads shall not exceed five percent of total CSR expenditure of the company for the financial year.
- (2) Any surplus arising out of the CSR activities shall not form part of the business profit of a company and shall be ploughed back into the same project or shall be transferred to the Unspent CSR Account and spent in pursuance of CSR policy and annual action plan of the company or transfer such surplus amount to a Fund specified in Schedule VII, within a period of six months of the expiry of the financial year.
- (3) Where a company spends an amount in excess of requirement provided under sub-section (5) of section 135, such excess amount may be set off against the requirement to spend under sub-section (5) of section 135 up to immediate succeeding three financial years subject to the conditions that
 - (i) the excess amount available for set off shall not include the surplus arising out of the CSR activities, if any, in pursuance of sub-rule (2) of this rule.
 - (ii) the Board of the company shall pass a resolution to that effect.
- (4) The CSR amount may be spent by a company for creation or acquisition of a capital asset, which shall be held by -
- (a) a company established under section 8 of the Act, or a Registered Public Trust or Registered Society, having charitable objects and CSR Registration Number under sub-rule (2) of rule 4; or
- (b) beneficiaries of the said CSR project, in the form of self-help groups, collectives, entities; or
- (c) a public authority:

Provided that any capital asset created by a company prior to the commencement of the Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021, shall within a period of one hundred and eighty days from such commencement comply with the requirement of this rule, which may be extended by a further period of not more than ninety days with the approval of the Board based on reasonable justification.

- 8. In the said rules, for rule 8, the following rule shall be substituted, namely:-
 - **"8. CSR Reporting .-** (1) The Board's Report of a company covered under these rules pertaining to any financial year shall include an annual report on CSR containing particulars specified in Annexure I or Annexure II, as applicable.
 - (2) In case of a foreign company, the balance sheet filed under clause (b) of sub-section (1) of section 381 of the Act, shall contain an annual report on CSR containing particulars specified in Annexure I or Annexure II, as applicable.
 - (3) (a) Every company having average CSR obligation of ten crore rupees or more in pursuance of subsection (5) of section 135 of the Act, in the three immediately preceding financial years, shall undertake impact assessment, through an independent agency, of their CSR projects having outlays of one crore rupees or more, and which have been completed not less than one year before undertaking the impact study.
 - (b) The impact assessment reports shall be placed before the Board and shall be annexed to the annual report on CSR.
 - (c) A Company undertaking impact assessment may book the expenditure towards Corporate Social Responsibility for that financial year, which shall not exceed five percent of the total CSR expenditure for that financial year or fifty lakh rupees, whichever is less. ".
- 9. In the said rules, for rule 9, the following rules shall be substituted, namely:-
 - **"9. Display of CSR activities on its website. -** The Board of Directors of the Company shall mandatorily disclose the composition of the CSR Committee, and CSR Policy and Projects approved by the Board on their website, if any, for public access.
 - **10. Transfer of unspent CSR amount. -** Until a fund is specified in Schedule VII for the purposes of subsection (5) and(6) of section 135 of the Act, the unspent CSR amount, if any, shall be transferred by the company to any fund included in schedule VII of the Act.".

- 10. In the said rules,-
- (i) The Annexure shall be numbered as "Annexure –I" and in the heading of Annexure I as so numbered, after the words "BOARD'S REPORT", the words and figures "FOR FINANCIAL YEAR COMMENCED PRIOR TO 1ST DAY OF APRIL, 2020" shall be inserted;
- (ii) after Annexure -I as so numbered, the following Annexure shall be inserted, namely:-

"ANNEXURE -II

FORMAT FOR THE ANNUAL REPORT ON CSR ACTIVITIES TO BE INCLUDED IN THE BOARD'S REPORT FOR FINANCIAL YEAR COMMENCING ON OR AFTER 1ST DAY OF APRIL, 2020

- 1. Brief outline on CSR Policy of the Company.
- 2. Composition of CSR Committee:

Sl. No.	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee attended during the year

- 3. Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company.
- 4. Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social responsibility Policy) Rules, 2014, if applicable (attach the report).

Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate

5. Social responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any

Sl. No.	Financial Year	Amount available for set-off	
		from preceding financial	off for the financial year, if
		years (in Rs)	any (in Rs)
1			
2			
3			
	TOTAL		

- 6. Average net profit of the company as per section 135(5).
- 7. (a) Two percent of average net profit of the company as per section 135(5)
 - (b) Surplus arising out of the CSR projects or programmes or activities of the previous financial years.
 - (c) Amount required to be set off for the financial year,

if any

- (d) Total CSR obligation for the financial year (7a+7b-7c).
- 8. (a) CSR amount spent or unspent for the financial year:

		An	nount Unspent (in R	s.)	
Total Amount Spent for the Financial Year.	Total Amount Unspent CSR section 135(6).	transferred to Account as per	Amount transferr Schedule VII as pe		1
(in Rs.)	Amount.	Date of transfer.	Name of the Fund	Amount.	Date of transfer.

(b) Details of CSR amount spent against **ongoing projects** for the financial year:

(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)	(9)	(10)	(.	11)
SI. No.	Name of the Project.	Item from the list of activities in Schedule VII to the Act.	Local area (Yes/No).	Locatio project	on of the	Project duration.	Amount allocated for the project (in Rs.).	Amount spent in the current financial Year (in Rs.).	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (in Rs.).	Mode of Implementa tion - Direct (Yes/No).	Mode of Im Through Agency	plementation - Implementing
				State.	District.						Name	CSR Registration number.
1.												
2.												
3.												
	TOTAL											

(c) Details of CSR amount spent against other than ongoing projects for the financial year:

(1) Sl. No.	(2) Name of the Project	(3) Item from the list of activities in schedule VII to the	(4) Local area (Yes/ No).	(5) Location of the project.		(6) Amount spent for the project (in Rs.).	(7) Mode of implementati on - Direct (Yes/No).	Mode of in Through agency.	(8) nplementation - implementing
		Act.		State.	District.			Name.	CSR registration number.
1.									
2.	·							·	
3.									
	TOTAL								

- (d) Amount spent in Administrative Overheads
- (e) Amount spent on Impact Assessment, if applicable
- (f) Total amount spent for the Financial Year (8b+8c+8d+8e)

(g) Excess amount for set off, if any

Sl. No.	Particular	Amount (in Rs.)
(i)	Two percent of average net profit of the company as per section 135(5)	
(ii)	Total amount spent for the Financial Year	
(iii)	Excess amount spent for the financial year [(ii)-(i)]	
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	

9. (a) Details of Unspent CSR amount for the preceding three financial years:

SI. No.	Preceding Financial Year.	Amount transferred to Unspent CSR Account under section 135 (6) (in Rs.)	Amount spent in the reporting Financial Year (in Rs.).	transferred to archedule VII as per Amount (in Rs).	Amount remaining to be spent in succeeding financial years. (in Rs.)
1.					
2.					
3.					
	TOTAL				

(b) Details of CSR amount spent in the financial year for **ongoing projects** of the preceding financial year(s):

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Sl. No.	Project ID.	Name of the Project.	Financial Year in which the project was commenced.	Project duration.	Total amount allocated for the project (in Rs.).	Amount spent on the project in the reporting Financial Year (in Rs).	Cumulative amount spent at the end of reporting Financial Year. (in Rs.)	Status of the project - Completed /Ongoing.
1.								
2.								
3.								
	TOTAL							

 In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year

(asset-wise details).

- (a) Date of creation or acquisition of the capital asset(s).
- (b) Amount of CSR spent for creation or acquisition of capital asset.

- (c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc.
- (d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset).
- Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5).

Sd/-	Sd/-	Sd/-
(Chief Executive Officer or Managing Director or Director).	(Chairman CSR Committee).	[Person specified under clause (d) of sub-section (1) of section 380 of the Act] (Wherever applicable).

11. In the said rules, after annexure-II, following e-form shall be inserted, namely:

CSR-1

(Pursuant to section 135 of the Companies Act, 2013 and rule 4(1) and (2) of the Companies (CSR Policy) Rules, 2014)



Registration of Entities for undertaking CSR Activities

Form language o English o Hindi	
Refer the instruction kit for filing th	e form.
1. *Nature of the Entity:	Company established under section 8 of the Companies Act, 2013 with section 12A and section 80G registrations under the Income Tax Act, 1961.
	 Registered Public Trust with section 12A and section 80G registrations under the Income Tax Act, 1961.
	Registered Society with section 12A and section 80G registrations under the Income Tax Act, 1961.
	Company established under section 8 of the Companies Act, 2013 or Registered Trust or Registered Society established by the Central Government or State Government.
	 Entity established under an Act of Parliament or State Legislature.
2. (a)Whether the Entity is established by	
	O Yes O No

	CIN of C	Company	Pre-fill	Add
		Name of C	ompany	
(ii) If no	o, whether the entity l	has an established track re	cord of three years in under	taking
simil	lar activities :	(O Yes O No	
(a)* Type of	existing entity:			
*CIN/ Re	gistration Number:			Pre-fill
(In case	of a section 8 compar	ny, enter CIN. Else, enter	registration number)	-
(b) *Name	of the entity			
(c) *Date of	f incorporation of the	entity		(DD/MM/YYY
(d) *Addres	ss of the entity:) .		Fe.
	V 			
Line I				
Lanc	8			
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Attachments:	List of Attachments
1. Copy of Certificate of Registration;	Attach
2. Copy of PAN of entity;	Attach.
	Remove Attachment
*Declaration	on
I am authorized by the Entity vide *resolution number and declare that the particulars given in the form herein ab documents maintained by the Entity.	ove are true and also are in agreement with the
To be digitally signed by one director in case of Section 8 comp	any
To be digitally signed by one of the Trustee/ CEO in case of Re	gistered Public Trust
To be digitally signed by Chairperson/ CEO/ Secretary in case of	of Registered Society
To be digitally signed by Authorised Representative in case of Legislature	Entity established under an Act of Parliament or State
To be digitally signed by Designation	DSC Box
*DIN of the director; or DIN or PAN of the Trustee or	
CEO or Chairperson or Chief functionary or authorised representative of the Entity;	
*Certificate by Practicing	Professional
I declare that I have been duly engaged for the purpose of cert gone through the provisions of the Companies Act, 2013 and R matters incidental thereto and I have verified the above particula records maintained by the Company/ applicant which is subject and complete and no information material to this form has been	tules thereunder for the subject matter of this form and ars (including attachment(s)) from the original/certified matter of this form and found them to be true, correct
 The said records have been properly prepared, signed by the entity and were found to be in order; 	he required officers/ authorised representatives of the
2. All the required attachments have been completely and legible	y attached to this form;
It is understood that I shall be liable for action under S certification, if any found at any stage.	section 448 of the Companies Act, 2013 for wrong
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*To be digitally signed by Chartered accountant (in whole-time practice)	Company secretary (in whole-time practice)

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[E-F. No. CSR-05/3/2020-CSR-MCA]

GYANESHWAR KUMAR SINGH, Jt. Secy.

Note:— The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 129(E), dated the 27th February, 2014 and were subsequently amended by notification number G.S.R. 644(E), dated the 12th September, 2014, notification number G.S.R. 43(E), dated the 19th January, 2015, notification number G.S.R. 540 (E), dated the 23rd May, 2016, notification number G.S.R. 895(E), dated the 19th September, 2018 and notification number G.S.R. 526(E), dated the 24th August, 2020.

General Circular No. 01/2021

E-file no. CSR-10/9/2020-CSR-MCA Government of India Ministry of Corporate Affairs

> 5th Floor, 'A' Wing, Shastri Bhawan, Dr. R. P. Marg, New Delhi - 110 001

Date: 13th January 2021

To, The DGCoA, All Regional Directors, All Registrar of Companies, All Stakeholders.

Subject: - Clarification on spending of CSR funds for Awareness and public outreach on COVID-19 Vaccination programme -reg.

Ma'am/Sir(s),

In continuation to this Ministry's General Circular No. 10/2020 dated 23.03.2020 wherein it was clarified that spending of CSR funds for COVID-19 is an eligible CSR activity, it is further clarified that spending of CSR funds for carrying out awareness campaigns/programmes or public outreach campaigns on COVID-19 Vaccination programme is an eligible CSR activity under item no. (i),(ii) and (xii) of Schedule VII of the Companies Act, 2013 relating to promotion of health care, including preventive health care and sanitization, promoting education, and, disaster management respectively.

- The companies may undertake the aforesaid activities subject to fulfillment of Companies (CSR Policy) Rules, 2014 and the circulars related to CSR, issued by this ministry from time to time.
- This issues with the approval of competent authority.

Yours faithfully,

(Shobhit Srivastava) Deputy Director (CSR Cell)

Tel: 011-23070216

- 1. E Governance for uploading on MCA website
- 2. Guard File

E-file no. CSR-01/5/2021-CSR-MCA Government of India Ministry of Corporate Affairs

> 5th Floor, 'A' Wing, Shastri Bhawan, Dr. R. P. Marg, New Delhi - 110 001

> > Date: 05th May 2021

To,

All Stakeholders.

Subject: - Clarification on spending of CSR funds for 'creating health infrastructure for COVID care', 'establishment of medical oxygen generation and storage plants' etc.- reg.

Ma'am/Sir(s),

In continuation to this Ministry's General Circular No. 10/2020 dated 23.03.2020, wherein it was clarified that spending of CSR funds for COVID-19 is an eligible CSR activity, it is further clarified that spending of CSR funds for 'creating health infrastructure for COVID care', 'establishment of medical oxygen generation and storage plants', 'manufacturing and supply of Oxygen concentrators, ventilators, cylinders and other medical equipment for countering COVID-19' or similar such activities are eligible CSR activities under item nos. (i) and (xii) of Schedule VII of the Companies Act, 2013 relating to promotion of health care, including preventive health care, and, disaster management respectively.

- 2. Reference is also drawn to item no. (ix) of Schedule VII of the Companies Act, 2013 which permits contribution to specified research and development projects as well as contribution to public funded universities and certain Organisations engaged in conducting research in science, technology, engineering, and medicine as eligible CSR activities.
- 3. The companies including Government companies may undertake the activities or projects or programmes using CSR funds, directly by themselves or in collaboration as shared responsibility with other companies, subject to fulfillment of Companies (CSR Policy) Rules, 2014 and the guidelines issued by this Ministry from time to time.
- This issues with the approval of competent authority.

Yours faithfully,

(Shobhit Srivastava) Deputy Director (CSR Cell)

Tel: 011-23070216

- E Governance section for placing the circular on MCA website.
- 2. Guard File.

General Circular No. 13/2021

E-file no. CSR-01/5/2021-CSR-MCA Government of India Ministry of Corporate Affairs

> 5th Floor, 'A' Wing, Shastri Bhawan, Dr. R. P. Marg, New Delhi - 110 001

> > Date: 30th July 2021

To,

All Stakeholders.

Subject: - Clarification on spending of CSR funds for COVID-19 vaccination - reg.

Ma'am/Sir(s),

This Ministry vide General Circular No. 10/2020 dated 23.03.2020 clarified that spending of CSR funds for COVID-19 is an eligible CSR activity. In continuation to the said circular, it is further clarified that spending of CSR funds for COVID-19 vaccination for persons other than the employees and their families, is an eligible CSR activity under item no. (i) of Schedule VII of the Companies Act, 2013 relating to promotion of health care including preventive health care and item no. (xii) relating to disaster management.

- The companies may undertake the aforesaid activity subject to fulfillment of Companies (CSR Policy) Rules, 2014 and the circulars related to CSR issued by this Ministry from time to time.
- This issues with the approval of competent authority.

Yours faithfully,

(Shobhit Srivastava) Deputy Director (CSR Cell)

- 1. E Governance for uploading on MCA website
- 2. Guard File

E-file no.CSR-05/01/2021-CSR-MCA Government of India Ministry of Corporate Affairs

5th Floor, 'A' Wing Shastri Bhawan, Dr. R.P. Road New Delhi-110001.

Dated: 25th August 2021

To.

All Regional Director, All Registrar of Companies, All Stakeholders.

Subject: - Frequently Asked Questions (FAQs) on Corporate Social Responsibility (CSR) -reg.

Madam/Sir(s),

The broad framework of CSR has been provided in Section 135 of the Companies Act, 2013 (herein after referred as 'the Act'), Schedule VII of the Act and Companies (CSR Policy) Rules, 2014 (herein after referred as 'the CSR Rules'). Further, Ministry had also issued clarifications including FAQs from time to time on various issues concerning CSR.

- 2. A number of significant developments have taken place since then. The Ministry has notified the amendments in Section 135 of the Act as well in the CSR Rules on 22nd January 2021 with an aim to strengthen the CSR ecosystem, by improving disclosures and by simplifying compliances. In response to such amendments, Ministry has received several references and representations from stakeholders seeking clarifications on the various issues related to CSR.
- 3. Accordingly, in supersession of clarifications and FAQs issued vide General Circular no. 21/2014 (dated 18th June 2014), 36/2014 (dated 17th September 2014), 01/2016 (dated 12th January 2016), 05/2016 (dated 16th May 2016), clarification issued vide letter dated 25.01.2018 and General Circular no. 06/2018 (dated 28th May 2018), a set of FAQs along with response of the Ministry is provided herewith at Annexure for better understanding and facilitating effective implementation of CSR.
- This issues with the approval of competent authority.

Yours faithfully,

(Shobhit Srivastava) Deputy Director (CSR Cell)

- 1. E Governance for uploading on MCA website
- 2. Guard File.

Annexure Frequently Asked Questions (FAQs) on Corporate Social Responsibility (CSR)

S. No.	Question	Answer
1.0	Applicability of CSR	
1.1	Which companies qualify for CSR under the Companies Act, 2013?	A company satisfying any of the following criteria during the immediately preceding financial year is required to comply with CSR provisions specified under section 135(1) of the Companies Act, 2013 read with the Companies (CSR Policy) Rules, 2014 made thereunder: (i) net worth of rupees five hundred crore or more, or (ii) turnover of rupees one thousand crore or more, or
1.2	Whether a holding or subsidiary of a company fulfilling the criteria under section 135(1) has to comply with the provisions of section 135, even if the holding or subsidiary itself does not fulfil the criteria?	No, the compliance with CSR requirements is specific to each company. A holding or subsidiary of a company is not required to comply with the CSR provisions unless the holding or subsidiary itself fulfils the eligibility criteria prescribed under section 135(1) stated above. Example: Company A is covered under the criteria mentioned in section 135(1). Company B is holding company of company A. If Company B by itself does not satisfy any of the criteria mentioned in section 135(1), Company B is not required to comply with the provisions of section 135.
1.3	Whether provisions of CSR are applicable to a section 8 Company?	Yes, section 135(1) of the Act commences with the words "Every company" and thus applies to section 8 companies as well.
1.4	Whether CSR provisions apply to a company that has not completed the period of three financial years since its incorporation?	Yes. If the company has not completed three financial years since its incorporation, but it satisfies any of the criteria mentioned in section 135(1), the CSR provisions including spending of at least two per cent of the average net profits made during immediately preceding financial year(s) are applicable. Example: Company A is incorporated during FY 2018-19, and as per eligibility criteria the company is covered under section 135(1) for FY 2020-21. The CSR spending obligation under section 135(5) for Company A would be at least two
		per cent of the average net profits of the company made during FY 2018-19 and FY 2019-20.

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2.0	CSR Framework		
2.1	What is the composition of the CSR Committee?	The composition of the categories of companies	ne CSR Committee for various is as under:
		Listed companies	Three or more directors, out of which at least one shall be an independent director.
		Unlisted public companies	Three or more directors, out of which at least one shall be an independent director. However, if there is no requirement of having an independent director in the company, two or more
		Private companies	directors. Two or more directors. No
		Private companies	independent directors are required as mentioned in the proviso under section 135(1).
		Foreign company	At least two persons out of which: (a) one shall be as specified under clause (d) of subsection (1) of section 380 of the Act, and (b) another shall be nominated by the foreign company. (Refer rule 5(1) of the Companies (CSR Policy) Rules, 2014)
		CSR does not exceed fift constitution of the CSR the functions of the CSR	ired to be spent by a company on y lakh rupees, the requirement for Committee is not mandatory and Committee, in such cases, shall be of Directors of the company.

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2.2	What are the functions of the CSR Committee?	The Corporate Social Responsibility Committee shall —
		formulate and recommend the CSR policy to the Board; (ii) recommend the amount of expenditure to be incurred on CSR activities;
		(iii) monitor the CSR policy of the company from time to time; and
		(iv) formulate and recommend to the Board, an annual action plan in pursuance of its CSR policy, which shall include the items as mentioned in rule 5(2) of the Companies (CSR Policy) Rules, 2014.
		For companies covered under Section 135(9) of the Act and not required to have CSR Committee, these functions shall be carried out by the Board itself.
2.3	What are the responsibilities of the Board in relation to the CSR provisions?	CSR is a Board-driven process. The responsibilities of the Board of a CSR-eligible company, inter-alia, include the following —
	provisions	(i) approve the CSR policy;
		(ii) disclose contents of such policy in its report and also place it on the company's website, if any;
		(iii) ensure that the activities included in the CSR policy are undertaken by the company;
		(iv) ensure that the company spends, in every financial year, at least two per cent of the average net profits of the company made during the three immediately preceding financial years;
		(v) satisfy itself regarding the utilisation of the disbursed CSR funds; and
		(vi) if the company fails to spend at least two per cent of the average net profits of the company, the Board shall, in its report made under clause (o) of sub-section (3) of section 134, specify the reasons for not spending the amount and transfer the unspent CSR amount as per provisions of sections 135(5) and 135(6) of the Act.

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2.4	What is the role of the Government in the approval and implementation of the CSR programmes/projects of a company?	Provisions of section 135, read with Schedule VII of the Act and Companies (CSR Policy) Rules, 2014 provide the broad framework within which the eligible companies are required to formulate their CSR policies including activities to be undertaken and implementation of the same. CSR is a board-driven process, and the Board of the company is empowered to plan, approve, execute, and monitor the CSR activities of the company based on the recommendation of its CSR Committee. The Government has no direct role in the approval and implementation of the CSR programmes /projects of a company.
2.5	What are the mechanisms for monitoring the CSR process?	CSR is a Board-driven process, and the Board of the company is empowered to plan, decide, execute, and monitor the CSR activities of the company based on the recommendation of its CSR Committee. The CSR architecture is disclosure-based and CSR-mandated companies are required to file details of CSR activities annually in MCA21 registry. Companies are required to make necessary disclosures in the financial statements regarding CSR including non-compliance. The existing legal provisions such as mandatory disclosures, accountability of the CSR Committee and the Board, and provisions for audit of accounts of the company provide sufficient mechanisms for monitoring.
2.6	What is the role of the Government in monitoring compliance of CSR provisions by companies?	The Government monitors the compliance of CSR provisions through the disclosures made by the companies in the MCA 21 portal. For any violation of CSR provisions, action can be initiated by the Government against such non-compliant companies as per provisions of the Companies Act, 2013 after due examination of records, and following due process of law. Non-compliance of CSR provisions has been notified as a civil wrong w.e.f. 22nd January, 2021.

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3.0	CSR Expenditure	
3.1	How is average net profit calculated for the purpose of section 135 of the Act? Whether 'profit before tax' or 'profit after tax' is used for such computation?	The average net profit for the purpose of determining the spending on CSR activities is to be computed in accordance with the provisions of section 198 of the Act and will also be exclusive of the items given under rule 2(1)(h) of the Companies (CSR Policy) Rules, 2014. Section 198 of the Act specifies certain additions/deletions (adjustments) to be made while calculating the net profit of a company (mainly it excludes capital payments/receipts, income tax, set-off of past losses). Profit Before Tax (PBT) is used for computation of net profit under section 135 of the Act.
3.2	What is the meaning of the term 'administrative overheads? What is the maximum permissible limit for administrative overheads?	Administrative overheads are the expenses incurred by the company for 'general management and administration' of CSR functions. However, the expenses which are directly incurred for the designing, implementation, monitoring, and evaluation of a particular CSR project or programme, shall not be included in the administrative overheads. Administrative overheads generally comprise of items such as employee costs, utilities, office supplies, legal expenses, etc. However, expenses which are attributed to the project implementation shall be included in project cost only. Example: Salary and training for the employees working in the CSR division of a company, stationery cost, travelling expenses, etc. may be categorised as administrative overheads. However, salary of school teachers or other staff, etc. for education-related CSR projects shall be covered under education project cost. The maximum permissible limit for administrative overheads is five per cent of the total CSR expenditure of the company for the financial year.

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3.3	Are administrative overheads applicable only for expenses incurred by the company, or can they be applied to expenses incurred by the implementing agency as well?	According to rule 2(1)(b) of the Companies (CSR Policy) Rules, 2014, administrative overheads mean the expenses incurred by the company in the general management and administration of CSR functions in the company. Therefore, expenses incurred by implementing agencies on the management of CSR activities shall not amount to administrative overheads and cannot be claimed by the company.
3.4	What is the meaning of surplus arising from CSR activities? How can this surplus be utilised?	Surplus refers to income generated from the spend on CSR activities, e.g., interest income earned by the implementing agency on funds provided under CSR, revenue received from the CSR projects, disposal/sale of materials used in CSR projects, and other similar income sources. The surplus arising out of CSR activities shall be utilised only for CSR purposes.
3.5	Whether contribution to the corpus of an entity is an admissible CSR expenditure?	No, the provision relating to contribution to corpus as admissible CSR expenditure has been amended and the contribution to corpus of any entity is not an admissible CSR expenditure w.e.f. 22 nd January, 2021.
3.6	Whether expenses related to transfer of capital asset as provided under rule 7(4) of Companies (CSR Policy) Rules, 2014, will qualify as admissible CSR expenditure?	Yes, the expenses relating to transfer of capital asset such as stamp duty and registration fees, will qualify as admissible CSR expenditure in the year of such transfer.
3.7	If a company spends more than the requirement provided under section 135, can that excess amount be set off against the mandatory 2% CSR expenditure in succeeding financial years?	Yes, the excess amount can be set off against the required 2% CSR expenditure up to the immediately succeeding three financial years subject to compliance with the conditions stipulated under rule 7(3) of the Companies (CSR Policy) Rules, 2014. This position is applicable from 22 nd January, 2021 and has a prospective effect. Thus, no carry forward shall be allowed for the excess amount spent, if any, in financial years prior to FY 2020-21.

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3.8	If a company cannot take the benefit of set off of excess amount spent in the previous financial year because of non- applicability of CSR provisions, will the excess amount lapse?	Yes, the law states that the excess CSR amount spent can be carried forward up to immediately succeeding three financial years; thus, in case any excess amount is left for set off, it will lapse at the end of the said period. Example: In FY 2020-21 a company had spent Rs. 2 crores in excess. In FY 2021-22, it sets-off Rs. 50 lakhs from such excess. However, from FY 2022-23, the company is no longer subject to CSR provisions under section 135(1). In such case, the company may continue to retain the remaining excess CSR of Rs. 1.50 crores up to FY 2023-24, and thereafter the same shall lapse.
3.9	Whether it is mandatory for companies to carry out CSR in their local areas?	The first proviso to section 135(5) of the Act provides that the company shall give preference to local areas and the areas around where it operates. Some activities in Schedule VII such as welfare activities for war widows, art and culture, and other similar activities, transcend geographical boundaries and are applicable across the country. With the advent of Information & Communication Technology (ICT) and emergence of new age businesses like e-commerce companies, process-outsourcing companies, and aggregator companies, it is becoming increasingly difficult to determine the local area of various activities. The spirit of the Act is to ensure that CSR initiatives are aligned with the national priorities and enhance engagement of the corporate sector towards achieving Sustainable Development Goals (SDGs). Thus, the preference to local area in the Act is only directory and not mandatory in nature and companies need to balance local area preference with national priorities.
3.10	Whether CSR expenditure of a company can be claimed as a business expenditure?	No, the amount spent by a company towards CSR cannot be claimed as business expenditure. Explanation 2 to section 37(1) of the Income Tax Act, 1961 which was inserted through the Finance Act, 2014 provides that any expenditure incurred by an assessee on the activities relating to CSR referred to in section 135 of the Companies Act, 2013 shall not be deemed to be an expenditure incurred by the assessee for the purposes of the business or profession.

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3.11	What tax benefits can be availed under CSR?	No specific tax exemptions have been extended to CSR expenditure. The Finance Act, 2014 also clarifies that expenditure on CSR does not form part of business expenditure.
3.12	Whether contribution in kind can be monetized to be shown as CSR expenditure?	The requirement comes from section 135(5) that states that "The Board of every company shall ensure that it spends" Therefore, CSR contribution cannot be in kind and monetized.
3.13	Can CSR expenditure be incurred on activities beyond Schedule VII?	No, CSR expenditure cannot be incurred on activities beyond Schedule VII of the Act. The activities undertaken in pursuance of the CSR policy must be relatable to Schedule VII of the Companies Act, 2013. The items enlisted in Schedule VII of the Act are broad-based and are intended to cover a wide range of activities. The entries in the said Schedule VII must be interpreted liberally to capture the essence of the subjects enumerated in the said Schedule.
3.14	What are the different modes of incurring CSR expenditure?	CSR expenditure can be incurred in multiple modes: (i) 'Activities route', which is a direct mode wherein a company undertakes the CSR projects or programmes as per Schedule VII of the Act, either by itself or by engaging implementing agencies as prescribed in Companies (CSR Policy) Rules, 2014, (ii) 'Contribution to funds route', which allows the contributions to various funds as specified in Schedule VII of the Act. (iii) Contribution to incubators and R&D projects, as specified in item (ix)(a) and contribution to institutes/organisations, engaged in research and development activity, as specified under item (ix)(b) of Schedule VII of the Act.

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3.15	Which are the funds specified in Schedule VII of the Act for the purpose of CSR contribution?	Contributions to the following funds shall be admissible as CSR expenditure: (i) Swachh Bharat Kosh (ii) Clean Ganga Fund (iii) Prime Minister's National Relief Fund (PMNRF) (iv) Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund (PM CARES Fund) (v) Any other fund set up by the Central Government and notified by the Ministry of Corporate Affairs, for socio-economic development and relief and welfare of the Scheduled Castes, the Scheduled Tribes, other backward classes, minorities and women.
3.16	Will contribution to any other fund set up for carrying out the activities mentioned in Schedule VII of the Act, be an admissible CSR expenditure?	No, the Act does not recognise any contribution to any other fund, which is not specifically mentioned in Schedule VII, as an admissible CSR expenditure.
3.17	Can CSR funds be utilised to fund Government schemes?	The objective of CSR provisions is to involve the corporates as partners in the social development process. Use of corporate innovations and management skills in the delivery of 'public goods' is at the core of CSR implementation by the companies. Therefore, CSR should not be interpreted as a source of financing the resource gaps in Government Schemes. However, the Board of the eligible company may undertake similar activities independently subject to fulfilment of Companies (CSR Policy) Rules, 2014.
3.18	Whether involvement of employees of a company in their CSR projects can be monetized and accounted for under the head of 'CSR expenditure'?	No, involvement of employees in CSR projects of a company cannot be monetized. Contribution and involvement of employees in CSR activities of the company will no doubt generate interest/pride in CSR work and promote transformation from Corporate Social Responsibility (CSR) as an obligation to Socially Responsible Corporate (SRC) in all aspects of their functioning. Companies, therefore, should be encouraged to involve their employees in CSR activities.

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4.0	CSR Activities	
4.1	Which activities do not qualify as eligible CSR activity?	Rule 2(1)(d) of the Companies (CSR Policy) Rules, 2014 defines CSR and the following activities are specifically excluded from being considered as eligible CSR activity: (i) Activities undertaken in pursuance of normal course of business of the company. However, exemption is provided for three financial years, till FY 2022-23, to companies engaged in R&D activities for new vaccines, drugs, and medical devices in their normal course of business, related to COVID-19. This exclusion is allowed only in case the companies are engaged in R&D in collaboration with organisations as mentioned in item (ix) of Schedule VII and disclose the same in their Board reports. (ii) Activities undertaken outside India, except for training of Indian sports personnel representing any State or Union Territory at national level or India at international level; (iii) Contribution of any amount, directly or indirectly, to any political party under section 182 of the Act; (iv) Activities benefitting employees of the company as defined in section 2(k) of the Code on Wages, 2019; (v) Sponsorship activities for deriving marketing benefits for products/services; (vi) Activities for fulfilling statutory obligations under any law in force in India.
4.2	Whether the companies can undertake any CSR activity mentioned under Schedule VII of the Act for the exclusive benefit of their employees, workers and their family members?	Rule 2(1)(d)(iv) of the Companies (CSR Policy) Rules, 2014 states that any activity benefitting employees of the company shall not be considered as eligible CSR activity. As per the rule, any activity designed exclusively for the benefit of employees shall be considered as an "activity benefitting employees" and will not qualify as permissible CSR expenditure. The spirit behind any CSR activity is to benefit the public at large and the activity should be non-discriminatory to any class of beneficiaries. However, any activity which is not designed to benefit employees solely, but the public at large, and if the employees and their family members are incidental beneficiaries, then, such activity would not be considered as "activity benefitting employees" and will qualify as eligible CSR activity.

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What is the meaning of sponsorship activities deriving marketing benefits for company's products or services?	Sponsorship activities of an event are done with an aim of deriving marketing benefits for a company's product or services. The intent of CSR is to encourage companies to undertake the activities in a project or programme mode rather than as a one-off event. Companies shall not use CSR purely as a marketing or brand building tool for their business, but brand building as a collateral benefit does not vitiate the spirit of CSR.
Are activities undertaken by companies outside India for the benefit of resident Indians, permitted as eligible CSR activity?	Rule 2(1)(d)(ii) of the Companies (CSR Policy) Rules, 2014 clearly states that any activity undertaken by the company outside India shall not be an eligible CSR activity. The only exception is training of Indian sports personnel representing any State or Union Territory at national or international level.
How can companies with small CSR funds take up CSR activities in a project mode?	A well-designed CSR project can be managed with small CSR funds as well. Further, there is a provision in the Companies (CSR Policy) Rules, 2014 that enables such companies to collaborate with other companies for undertaking CSR activities by way of pooling their CSR resources. (Refer rule 4(4) in Companies (CSR Policy) Rules, 2014).
CSR Implementation	
What are the different modes of implementation of CSR activities?	Pursuant to rule 4 of the Companies (CSR Policy) Rules, 2014 a company may undertake CSR activities through following three modes of implementation: (i) Implementation by the company itself (ii) Implementation through eligible implementing
	agencies as prescribed under sub-rule (1) of rule 4. (iii) Implementation in collaboration with one or more
	sponsorship activities deriving marketing benefits for company's products or services? Are activities undertaken by companies outside India for the benefit of resident Indians, permitted as eligible CSR activity? How can companies with small CSR funds take up CSR activities in a project mode? CSR Implementation What are the different modes of implementation

5.2 Which entities are eligible to act as an implementing agency for undertaking CSR activities?	act as an implementing	Rule 4(1) of the Companies (CSR Policy) Rules, 2014 provides the eligible entities which can act as an implementing agency for undertaking CSR activities. These are:		
	 (i) Entity established by the company itself or along with any other company – a company established under section 8 of the Act, or a registered public trust or a registered society, registered under section 12A and 80G of the Income Tax Act, 1961. (ii) Entity established by the Central Government or State Government – a company established under section 8 of 			
		the Act, or a registered trust or a registered society. (iii) Statutory bodies – any entity established under an Act of Parliament or a State legislature.		
		(iv) Other bodies – a company established under section 8 of the Act, or a registered public trust or a registered society, registered under section 12A and 80G of the Income Tax Act, 1961, and having an established track record of at least three years in undertaking similar activities.		
5.3	Whether all three types of entities – a company established under section 8 of the Act, or a registered public trust, or a registered society, are required to have income-tax	Yes, as per rule 4(1) all three types of entities – a company established under section 8 of the Act, or a registered public trust, or a registered society are required to have income-tax registration u/s 12A as well as 80G of the Income Tax Act, 1961 to act as implementing agency, except for any entities established by Central or State Government.		
	registration u/s 12A as well as 80G of the Income Tax Act, 1961?			
5.4	What is meant by 'registered public trusts' in such states where registration is not mandatory?	Registered public trust (as referred to in rule 4(1) of the Companies (CSR Policy) Rules,2014) would include trusts registered under the Income Tax Act, 1961 in respect of those states where registration of public trusts is not mandatory.		
5.5	What is the purpose of registration of the implementing agency on MCA21 portal?	The identification of suitable implementing agencies is a major concern for companies. Registration of implementing agencies on MCA21 portal is aimed at creating a database of such agencies for companies who may want to engage them. Further, this will bring accountability and transparency in the implementation of CSR activities and thereby strengthen the CSR eco-system.		

5.6	Is it mandatory for every implementing agency to register on the MCA21 portal?	Yes, every implementing agency mentioned in rule 4(1) of the Companies (CSR Policy) Rules, 2014 shall mandatorily register itself in the MCA21 portal w.e.f. 01st April 2021 in order to enable it to undertake CSR activities on behalf of the company.
5.7	project approved prior to April 01, 2021, may be implemented by an implementing agency not registered on MCA21 portal? from 01st April, 2021, any ongoing project which has approved between 22nd January, 2021 and 31st 2021, may be carried out by an implementing which is not registered in MCA21 portal. However, the unregistered implementing age required to register in MCA21 portal before under	Since the requirement of registration has commenced from 01 st April, 2021, any ongoing project which has been approved between 22 nd January, 2021 and 31 st March, 2021, may be carried out by an implementing agency which is not registered in MCA21 portal. However, the unregistered implementing agency is required to register in MCA21 portal before undertaking any new project after 01 st April, 2021.
5.8	Whether registration of implementing agency by filing e-form CSR-1 is mandatory in case the company carries out CSR activities directly?	No. The question of filing e-form CSR-1 does not arise in case the company carries out CSR activities directly.
5.9	Can international organisations act as an implementing agency?	No, an international organisation cannot act as an implementing agency.
5.10	What is the role of international organisations in the context of CSR?	Pursuant to rule 4(3) of the Companies (CSR Policy) Rules, 2014, a company can engage international organisations for the limited purposes of designing, monitoring, and evaluation of the CSR projects or programmes, or for capacity building of personnel of the company involved in CSR activities.
6.0	Ongoing Project	
6.1	What is the meaning of 'ongoing project'? Which projects can be considered as ongoing?	Ongoing project has been defined under rule 2(1)(i) of the Companies (CSR Policy) Rules, 2014 as: (i) a multi-year project, stretching over more than one financial year;
		(ii) having a timeline not exceeding three years excluding the year of commencement; (iii) includes such project that was initially not approved as a multi-year project but whose duration has been

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		extended beyond one year by the Board based on reasonable justification. The project should have commenced within the financial year to be termed as 'ongoing'. The intent is to include a project which has an identifiable commencement and completion dates. After the completion of any ongoing project, the Board of the company is free to design any other project related to operation and maintenance of such completed projects in a manner as may be deemed fit on a case-to-case basis. Note: The term 'year' refers to financial year as defined in section 2(41) of the Act.
6.2	When will an ongoing project be regarded as 'commenced'?	An ongoing project will have 'commenced' when the company has either issued the work order pertaining to the project or awarded the contract for execution of the project.
6.3	What is the maximum permissible time period for any ongoing project? Can the time period of an ongoing project be extended beyond the permissible period?	As per the definition of an ongoing project, the maximum permissible time period shall be three financial years excluding the financial year in which it is commenced i.e., (1+3) financial years. Under no circumstances shall the time period of an ongoing project be extended beyond its permissible limit.
6.4	What are the responsibilities of the Board in case ongoing projects are undertaken by the company?	In case of ongoing projects, the major responsibilities of the Board, inter-alia, include: (i) identification of the ongoing projects; (ii) year-wise allocation of funds; (iii) transferring the unspent money to a separate bank account as prescribed under sub-section (6) of section 135; (iv) monitoring the implementation of the projects with reference to the approved timelines and year-wise allocation; and (v) making modifications, if any, for smooth implementation of the projects within the overall permissible time period.

6.5	Can ongoing projects be implemented through implementing agencies?	Yes, once the Board approves a project as an ongoing project, then it can choose to implement the project either itself, or through any of the implementing agencies as mentioned in rule 4(1) of the Companies (CSR Policy) Rules, 2014.		
6.6	Does the Board have the power to abandon or modify an ongoing project within the permissible period of three years?	As per provisions of the CSR Rules, the Board may abandon or modify an ongoing project, partially or wholly, under exceptional circumstances, during the prescribed project period as per the recommendation of its CSR Committee, and by providing reasonable justification to that effect. It is important to keep in mind that the maximum permissible period for an ongoing project is three years excluding the year of its commencement.		
6.7	Can funds earmarked for one project be used for another project?	Yes, the budget outlay dedicated for one project can be used against another project. In such a case, the Board and CSR Committee should appropriately record the alteration in the target spending and modify the same in accordance with the actuals.		
7.0	Treatment of Unspent CSR	Amount		
7.1	What actions need to be taken if a company spends less than the amount required to be spent under	If a company spen spent under their C reasons for not spe	ds less than the amoun SR obligation, the Board nding in the Board's repo mount in the following m	shall specify the ort and shall deal
	CSR obligation in a particular	Nature of	Action required	Timelines
	year?	Unspent amount pertains to 'ongoing projects'	Transfer such unspent amount to a separate bank account of the company to be called as 'Unspent CSR Account'.	Within 30 days from the end of the financial year.
		Unspent amount pertains to 'other than ongoing projects'	Transfer unspent amount to any fund included in Schedule VII of the Act.	Within 6 months from the end of the financial year.

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7.2	Where the company was unable to meet its CSR obligation, but transferred the said unspent amount to any fund included in Schedule VII of the Act, will the same be considered as compliance under section 135?	The compliance of CSR is fulfilled when the company spends the prescribed amount as per its obligation. However, in case the company fails to spend the requisite amount within the financial year, it shall fulfil its obligation by transferring the unspent amount to any fund included in Schedule VII of the Act. The same will be considered as compliance with section 135(5) of the Act. Further, the Board of the company is required to give the requisite disclosure in the Board report and annual report on CSR.
7.3	A company has been given six months' time to transfer the unspent CSR amount, other than the amount pertaining to ongoing projects, to any fund included in Schedule VII of the Act. Can the company spend this amount in the said period of six months on any CSR activity?	No, companies are not permitted to spend the unspent CSR amount, other than the amount pertaining to ongoing projects, on any CSR activity during the intervening period of six months after the end of the financial year. Such unspent CSR amount is required to be transferred to any fund included in Schedule VII of the Act.
7.4	Whether disbursal of funds by a company to the implementing agency for the implementation of projects will be considered as spend under section 135(5) and rules made there under?	Section 135(5) of the Act prescribes minimum spending obligation for the company. The company may fulfil its CSR spending obligation directly by itself or though engaging an implementing agency. The implementing agency acts on behalf of the company and mere disbursal of funds for implementation of a project does not amount to spending unless the implementing agency utilises the whole amount. In the annual action plan, the CSR Committee of the company is required to provide for modalities of utilisation of funds. The CSR Committee shall recommend to the Board on budget allocation for any CSR project including modalities of utilisation of funds in every project. Further, as per rule 4(5) of the Companies (CSR Policy) Rules, 2014, the Board of a company shall satisfy itself that the funds so disbursed have been utilised for the purposes and in the manner as approved by it and the Chief Financial Officer or the person responsible for financial management shall certify to the effect.

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		Accordingly, the CSR Committee and Board should ensure that CSR fund should be disbursed to implementing agencies, partially or wholly, in such a manner so that they can be utilised by them during the financial year. Mere disbursal of funds for implementation of a project does not amount to spending unless the implementing agency utilises the whole amount.
7.5	Should a company open a separate 'Unspent CSR Account' for each ongoing project?	No, a company can open a single special account, called 'Unspent Corporate Social Responsibility Account', for a financial year in any scheduled bank, to transfer the unspent amount w.r.t ongoing project(s) of that financial year. A company needs to open a separate 'Unspent CSR Account' for each financial year but not for each ongoing project.
7.6	Can the amount transferred to 'Unspent CSR Account' of the company be utilised for regular business of the company?	No, the provisioning of a separate special account, namely the 'Unspent CSR Account', in any scheduled bank is to ensure that the unspent amount, if any, is transferred to this designated account and used only for meeting the expenses of ongoing projects, and not for other general purposes of the company. The special account cannot be used by the company as collaterals or creating a charge or any other business activity.
7.7	Can an ongoing project initiated by a company in any previous financial year (for instance in FY 2019-20) be classified as an ongoing project under section 135(6) of the Act. Is the unspent amount of previous financial years also required to be transferred to the Unspent CSR Account?	No, the provisions related to ongoing projects have come into effect from 22 nd January 2021, i.e., from FY 2020-21 onwards. The said provisions are prospective in effect and not applicable to projects of previous financial years. Further, the Board of the company is free to decide the treatment of the unspent CSR amount of previous financial years prior to FY 2020-21. The Board can either transfer the amount to 'Unspent CSR Account' or continue as per the previous accounting practices adopted by the company.

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8.0	CSR Enforcement		
8.1	What are the penal provisions for non-	The said non-compliance is a civil wrong and shall attract the following penalties:	
	compliance with the provisions regarding transfer of unspent amount?	Company	Twice the unspent amount required to be transferred to any fund included in Schedule VII of the Act or Unspent CSR Account, as the case may be, or one crore rupees, whichever is less.
		Every Officer in Default	1/10th of the unspent amount required to be transferred to any fund included in Schedule VII of the Act or Unspent CSR Account, or two lakh rupees, whichever is less.
8.2	Will the penal proceedings apply even after the unspent amount has been transferred to the Unspent CSR Account or to the funds mentioned in Schedule VII of the Act?	The penalty does not relieve the company from the obligations under the law, and the penalty is over and above the obligated amount required to be transferred under section 135(5) or 135(6). The penalty is the consequence of not abiding by the law, and not an alternative for the same.	
8.3	Is the penal provision in section 135(7) specific to non-transference of the unspent CSR amount?	Yes, section 135(7) clearly states the penalty for default in complying with the provisions of sub-section (5) or sub-section (6) only.	
8.4	What are the penal provisions relating to non-compliance with provisions other than section 135(5) and 135(6) of the Act?	section or rule penalty unde Further, in ca	-compliance with any other provisions of the es, the provisions of section 134(8) or general resection 450 of the Act will be applicable. ase of non-payment of penalty within the riod, the provisions of section 454(8) will be

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9.0	Impact Assessment	
9.1	What is the objective of providing impact assessment of CSR activities?	The purpose of impact assessment is to assess the social impact of a particular CSR project. The intent is to encourage companies to take considered decisions before deploying CSR amounts and assess the impact of their CSR spending. This not only serves as feedback for companies to plan and allocate resources better but shall also deepen the impact of CSR.
9.2	Which companies are required to undertake impact assessment?	Rule 8(3) of the Companies (CSR Policy) Rules, 2014 mandates following class of companies to conduct impact assessment: (i) companies with minimum average CSR obligation of Rs. 10 crore or more in the immediately preceding 3 financial years; and (ii) companies that have CSR projects with outlays of minimum Rs. 1 crore and which have been completed not less than 1 year before undertaking impact assessment. Impact assessment shall be carried out project-wise only in cases where both the above conditions are fulfilled. In other cases, it can be taken up by the company on a voluntary basis.
9.3	Whether companies are required to undertake impact assessment for FY 2020-21?	The provisions for impact assessment have come into effect from 22nd January, 2021. Accordingly, the company is required to undertake impact assessment of the CSR projects completed on or after January 22, 2021. However, as a good practice the Board may undertake impact assessment of completed projects of previous financial years.
9.4	Who can conduct impact assessment?	Rule 8(3) of the Companies (CSR Policy) Rules, 2014 requires that the impact assessment be conducted by an independent agency. The Board has the prerogative to decide on the eligibility criteria for selection of the independent agency for impact assessment.

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9.5	Is expenditure on impact assessment over and above the administrative overheads of 5%, or included in the same?	Yes, the expenditure incurred on impact assessment is over and above the specified administrative overheads of 5%. Expenditure up to a maximum of 5% of the total CSR expenditure for that financial year or 50 lakh rupees (whichever is lower) can be incurred separately for impact assessment.
9.6	Whether impact assessment reports of all the CSR projects shall be annexed to the annual report on CSR?	Rule 8(3)(b) of the Companies (CSR Policy) Rules, 2014 provides that impact assessment reports shall be placed before the Board and shall be annexed to the report on CSR. It is clarified that web-link to access the complete impact assessment reports and providing executive summary of the impact assessment reports in the annual report on CSR, shall be considered as sufficient compliance of the said rule.
9.7	When two or more companies collaborate for implementation of a CSR project, should the impact assessment carried out by one company be shared with other companies?	Yes, in case two or more companies choose to collaborate for the implementation of a CSR project, then the impact assessment carried out by one company for the common project may be shared with the other companies for the purpose of disclosure to the Board and in the annual report on CSR. The sharing of the cost of impact assessment may be decided by the collaborating companies subject to the limit as prescribed in rule 8(3)(c) of the Companies (CSR Policy) Rules, 2014 for each company.
10.0	CSR Reporting & Disclosur	SAME AND PARTY OF THE PARTY OF
10.1	Whether reporting of CSR is mandatory in Board's Report?	Yes, as per rule 8(1) of the Companies (CSR Policy) Rules, 2014, the Board's Report pertaining to any financial year, for a CSR-eligible company, shall include an annual report on CSR containing particulars specified in Annexure I or Annexure II of the said rules, as applicable.
10.2	Is it mandatory for foreign companies to give reports on CSR activities?	Yes, as per rule 8(2) of the Companies (CSR Policy) Rules, 2014, in case of a CSR-eligible foreign company, the balance sheet filed under clause (b) of sub-section (1) of section 381 of the Act, shall include an annual report on CSR containing particulars specified in Annexure I or Annexure II of the said rules, as applicable.

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10.3	What are the disclosure requirements on the website of the company?	As per rule 9, the Board of Directors of the company shall mandatorily disclose the following on their website, if any, for public access: (i) Composition of the CSR Committee; (ii) CSR Policy; and (iii) Projects approved by the Board.
10.4	Whether every CSR project irrespective of outlay and percentage to the total CSR expenditure of the company needs to be disclosed on the website of the respective company in terms of rule 9 of the Companies (CSR Policy) Rules, 2014?	Yes, as per rule 9 of the Companies (CSR Policy) Rules, 2014, all CSR projects approved by the Board are required to be disclosed on the website of the company, if any, for public access.

General Circular No. 02/2022

E-file no.05/04/2022-CSR Government of India Ministry of Corporate Affairs

> 5th floor, 'A' Wing, Shastri Bhawan Dr. R.P. Road, New Delhi-110001 Date: 26th July, 2022

To,

The DGCoA, All Regional Directors, All Registrar of Companies, All Stakeholders

Subject: Clarification on spending of CSR funds for "Har Ghar Tiranga" campaign- reg.

Ma'am/Sir(s),

'Har Ghar Tiranga', a campaign under the aegis of Azadi Ka Amrit Mahotsav, is aimed to invoke the feeling of patriotism in the hearts of the people and to promote awareness about the Indian National Flag. In this regard, it is clarified that spending of CSR funds for the activities related to this campaign, such as mass scale production and supply of the National Flag, outreach and amplification efforts and other related activities, are eligible CSR activities under item no. (ii) of Schedule VII of the Companies Act, 2013 pertaining to promotion of education relating to culture.

- The companies may undertake the aforesaid activities, subject to fulfillment of the Companies (CSR Policy) Rules, 2014 and related circulars/ clarifications issued by the Ministry thereof, from time to time.
- 3. This issues with the approval of competent authority.

Yours faithfully,

(Vedant Ojha)

Assistant Director, CSR-Cell

Tel: 011-23380470

- E-Governance for uploading on MCA Website
- Guard File

रजिन्द्री सं. डी.एल.- 33004/99 REGD, No. D. L.-33004/99



सी.जी.-डी.एल.-अ.-21092022-238956 CG-DL-E-21092022-238956

असाधारण EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (i) PART II—Section 3—Sub-section (i)

प्राधिकार से प्रकाशित PUBLISHED BY AUTHORITY

ti. 634| No. 634| नई दिल्ली, मंगलवार, सितम्बर 20, 2022/भाद्र 29, 1944 NEW DELHI, TUESDAY, SEPTEMBER 20, 2022/BHADRA 29, 1944

कारपोरेट कार्य मंत्रालय

अधिसूचना

नई दिल्ली, 20 सितम्बर, 2022

सा.का.नि. 715(अ).—केंद्रीय सरकार, कंपनी अधिनियम, 2013 (2013 का 18) की धारा 135 और धारा 469 की उप-धारा (1) और उप-धारा (2) के द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, कंपनी (कारपोरेट सामाजिक दायित्व नीति) नियम, 2014 का और संशोधन करने के लिए निम्नलिखित नियम बनाती है, अर्थातु:-

- संक्षिप्त नाम और प्रारंभ (1) इन नियमों का संक्षिप्त नाम कंपनी (कारपोरेट सामाजिक दायित्व नीति) संशोधन नियम, 2022 है।
 - (2) ये राजपत्र में इनके प्रकाशन की तारीख को प्रवृत्त होंगे।
- कंपनी (कारपोरेट सामाजिक दायित्व नीति) नियम, 2014 (जिसे इसमें इसके पश्चात उक्त नियम कहा गया है) में, नियम 3 में,-
 - (i) उपनियम (1) में, परन्तुक के पश्चात, निम्नलिखित परन्तुक अतःस्थापित किया जाएगा, अर्थात:-

"परंतु यह और कि कोई कंपनी, जिसकी धारा 135 की उपधारा (6) के अनुसार, अपने अव्ययित कारपोरेट सामाजिक दायित्व खाते में, किसी प्रकार की राशि है तो वह सीएसआर समिति का गठन करेगी और उक्त धारा की उपधारा (2) से (6) में निहित उपबंधों का अनुपालन करेगी।";

6273 Gl/2022 (1)

- (ii) उप-नियम (2) का लोप किया जाएगा।
- 3. उक्त नियमों में, नियम 4 में, उप-नियम (1) के स्थान पर, निम्नलिखित उप-नियम को रखा जाएगा, अर्थात:-
- '(1) बोर्ड यह सुनिश्चित करेगा की सीएसआर कार्यकलाप स्वयं कंपनी द्वारा अथवा निम्नलिखित द्वारा किए जाएंगे,-
 - (क) अधिनियम की धारा 8 के अधीन स्थापित कोई कंपनी, या आयकर अधिनियम, 1961 (1961 का 43) की धारा 80छ के अधीन अनुमोदित तथा धारा 12क के अधीन रिजस्ट्रीकृत या धारा 10 के खंड (23ग) के उप-खंड (iv), (v), (vi) या (viक) के अधीन छूट प्राप्त कोई रिजस्ट्रीकृत सार्वजनिक न्यास या कोई रिजस्ट्रीकृत सोसाइटी जो एकल रूप से या किसी अन्य कंपनी के साथ कंपनी के साथ स्थापित हो; अथवा
 - (ख) अधिनियम की धारा 8 के अधीन स्थापित कोई कंपनी या केंद्रीय सरकार या राज्य सरकार द्वारा स्थापित कोई रजिस्ट्रीकृत न्यास या रजिस्ट्रीकृत सोसाइटी; अथवा
 - (ग) संसद या राज्य विधानमंडल के किसी अधिनियम के अधीन स्थापित कोई इकाई; अधवा
 - (घ) अधिनियम की धारा 8 के अधीन स्थापित कोई कंपनी, या आयकर अधिनियम, 1961 की धारा 80छ के अधीन अनुमोदित तथा धारा 12क के अधीन रिजस्ट्रीकृत या धारा 10 के खंड (23ग) के उप-खंड (iv), (v), (vi) या (viक) के अधीन छुट प्राप्त कोई रिजस्ट्रीकृत सार्वजनिक न्यास या कोई रिजस्ट्रीकृत सोसाइटी तथा जिसका समान कार्यकलाप करने में कम से कम तीन वर्षों का टेक रिकार्ड स्थापित हो।

स्पष्टीकरण.- खंड (ग) के प्रयोजन के लिए, "इकाई" पद से अधिनियम की अनुसूची-VII में शामिल कार्यकलाप करने के लिए संसद या राज्य विधानमंडल के किसी अधिनियम के अधीन गठित एक सांविधिक निकाय होगा, अभिप्रेत हैं।'।
4. उक्त नियमों में, नियम 8 में, उपनियम (3) में, खण्ड (ग) में,-

- (i) "पाँच प्रतिशत" शब्दों के स्थान पर "दो प्रतिशत" शब्दों को रखा जाएगा।
- (ii) "जो भी कम हो" शब्दों के स्थान पर "जो भी अधिक हो" शब्दों को रखा जाएगा।
- उक्त नियमों में, उपाबंध-II के स्थान पर, निम्नलिखित उपाबंध रखा जाएगा, अर्थात:-

"उपाबंध-॥

अप्रैल, 2020 के प्रथम दिन को अधवा इसके पश्चात् आरंभ होने वाले वित्तीय वर्ष के लिए बोर्ड की रिपोर्ट में सम्मिलित किए जाने वाले सीएसआर क्रियाकलापों पर वार्षिक रिपोर्ट के लिए प्रपत्र

- सीएसआर नीति के संबंध में संक्षिप्त रूप-रेखा:
- सीएसआर समिति की संरचना :

क्र.सं.	निदेशक का नाम	पदनाम/निदेशक पद का स्वरूप	वर्ष के दौरान सीएसआर समिति की संपन्न बैठकों की संख्या	वर्ष के दौरान सीएसआर समिति की उन बैठकों की संख्या जिनमें भाग लिया गया

 वह वेब-लिंक प्रदान करें जहां सीएसआर समिति की संरचना, सीएसआर नीति और सीएसआर परियोजनाएं बोर्ड द्वारा अनुमोदित सीएसआर परियोजनाएं कंपनी की वेबसाइट पर प्रकट की गई हैं।

- नियम 8 के उप-नियम (3) के अनुसरण में यदि लागू हो, निष्पादित सीएसआर परियोजनाओं के प्रभाव मूल्यांकन का अधिशासी सारांश बेब लिंक के साथ प्रदान करें।
- (क) धारा 135 की उपधारा (5) के अनुसार कंपनी का औसत निवल लाभ
 - (ख) धारा 135 की उपधारा (5) के अनुसार कंपनी के औसत निवल लाभ कादो प्रतिशत
 - (ग) पिछले वित्तीय वर्षों की सीएसआर परियोजनाओं या कार्यक्रमों या कार्यकलापों से उत्पन्न अधिशेष
 - (घ) वित्तीय वर्ष के लिए सेट-ऑफ की गई अपेक्षित राशि, यदि कोई हो
 - (ङ) वित्तीय वर्ष [(ख)+(ग)-(घ)] के लिए कुल सीएसआर दायित्व।
- (क) सीएसआर परियोजनाओं (चालू परियोजना और चालू परियोजना के अतिरिक्त दोनों) पर व्यय की गई राशि।
 - (ख) प्रशासनिक उपरिव्यय पर व्यय की गई राशि।
 - (ग) प्रभाव मृल्यांकन पर व्यय की गई राशि, यदि लागू हो।
 - (घ) वित्तीय वर्ष [(क) + (ख) + (ग)]के लिए व्यय की गई कुल राशि।
 - (ङ) वित्तीय वर्ष के लिए व्यय की गई या अव्ययित सीएसआर राशि:

	अव्ययित राशि (रुपए में)						
वित्तीय वर्ष के लिए व्ययित कुल राशि। (रुपए में)	धारा 135 की उप-धारा (6) के अनुसार अव्ययित सीएसआर खाते में अंतरित कुल राशि।		धारा 135 की उपधारा (5) के द्वितीय परंतुक के अनुसार अनुसूची-VII के अधीन विनिर्दिष्ट किसी निधि में अंतरित राशि				
	राशि	अंतरण की तारीख	निधि का नाम	राशि	अंतरण की तारीख		

(च) सेट-ऑफ के लिए अतिरिक्त राशि, यदि कोई हो:

क्र.सं.	ब्यौरा	राशि (रुपए में)
(1)	(2)	(3)
(i)	धारा 135 की उप-धारा (5) के अनुसार कंपनी के औसत शुद्ध लाभ का दो प्रतिशत	3-931
(ii)	वित्तीय वर्ष के लिए व्यय की गई कुल राशि	
(iii)	वित्तीय वर्ष के लिए व्यय की गई अतिरिक्त राशि [(ii)-(i)]	
(iv)	पिछले वित्तीय वर्षों की सीएसआर परियोजनाओं या कार्यक्रमों या कार्यकलापों से उत्पन्न अधिशेष, यदि कोई हो	
(v)	उत्तरवर्ती वित्तीय वर्षों में सेट ऑफ के लिए उपलब्ध राशि [(iii)-(iv)]	

7. पूर्ववर्ती तीन वित्तीय वर्षों के लिए अब्बयित कारपोरेट सामाजिक दायित्व राशि का विवरण:

1	2	3	4	5)	ô	7	8
क्र. सं.	पूर्ववर्ती वित्तीय वर्ष	धारा 135 की उप-धारा (6) के अधीन अव्ययित सीएसआर खाते में अंतरित राजि (रुपए में)	धारा 135 की उप-धारा (6) के अधीन अव्ययित सीएसआर	वित्तीय वर्ष में खर्च की गई राशि (रुपए में)	के दूसरे परंतु अनुसूची V विनिर्दिष्ट नि	उप-धारा (5) क के अनुसार ॥ के अधीन धि में अंतरित दे कोई हो,	उत्तरवर्ती वित्तीय वर्षों में ज्यय की जाने वाली	कोई हो
			खाते में शेष राशि (रुपए में)		राशि (रुपए में)	अंतरण की तारीख	शेष राशि (रुपए में)	
1	वित्त वर्ष- 1							
2	वित्त वर्ष- 2							
3	वित्त वर्ष- 3							

8. क्या किसी पूंजीगत परिसंपत्ति को	वित्तीय वर्ष में व्यय की गई कारपोरेट सामाजिक दायित्व राशि के माध्यम से मृजित
या अधिग्रहित किया गया है:	
O हाँ O नहीं	
यदि हां, तो सृजित / अधिग्रहित पूंजीग	ात परिसंपत्तियों की संख्या दर्ज करें

वित्तीय वर्ष में व्यय की गई कारपोरेट सामाजिक दायित्व राशि के माध्यम से इस तरह बनाई गई या अधिग्रहित की गई ऐसी परिसंपत्ति (ओं) से संबंधित विवरण प्रस्तत करें:

क्र.सं.	संपत्ति या परिसंपत्ति (यों) के लघु विवरण [संपत्ति के पूरे पते और स्थान सहित]	परिसंपत्ति (यों)	सृजन की तारीख	व्यय की गई सीएसआर राशि	The state of the s		र्थीकाविवरण
(1)	(2)	(3)	(4)	(5)	(6)		
	,,,,			सीएसआर रजिस्ट्रीकरण संख्या, यदि लागू हो	नाम	रजिस्ट्रीकृत पता	

(सभी क्षेत्रों को उसी प्रकार दर्शाया जाना चाहिए जैसाकि राजस्व रिकार्ड में दर्शाया गया है, फ्लैट सं., मकान सं., नगर निगम कार्यालय/नगर निगम/ग्राम पंचायत को निर्दिष्ट किया जाना चाहिये तथा अचल संपत्तियों के क्षेत्र के साथ-साथ उसकी सीमाओं को भी निर्दिष्ट किया जाना चाहिए।)

 यदि कंपनी धारा 135 की उप-धारा (5) के अनुसार औसत शुद्ध लाभ का दो प्रतिशत व्यय करने में विफल रही है, तो कारण (णों) को निर्दिष्ट करें।

ह./-	ह./-	ह./-
(मुख्य कार्यकारी अधिकारी या प्रबंधन निदेशक या निदेशक)।	(अध्यक्ष, सीएसआर समिति)।	[धारा 380 की उप-धारा (1) के खंड (घ) के अधीन निर्दिष्ट व्यक्ति] (जहां भी लागू हो)।"।

 उक्त नियमों में, ई-प्ररूप सीएसआर-1 में, क्रम संख्या 1 और उससे संबंधित प्रविष्टियों के स्थान पर, निम्नलिखित क्रम संख्या को रखा जाएगा, अर्थात:-

"1. " इकाई का स्वरूप

- आयकर अधिनियम, 1961 की धारा 8 के अधीन स्थापित कंपनी, धारा 10 के खंड (23ग)
 के उप-खंड (iv), (v), (vi) या (viक)के अधीन छुट प्राप्त और जो धारा 80छ के अधीन अनुमोदित कंपनी।
- आयकर अधिनियम, 1961 की धारा 8 के अधीन स्थापित, धारा 12क के अधीन रिजस्टीकृत और धारा 80छ के अधीन अनुमोदित कंपनी।
- आयकर अधिनियम, 1961 की रिजिस्ट्रीकृत सार्वजनिक न्यास, धारा 10 के खंड (23ग) के उप-खंड (iv), (v), (vi) या (viक) के अधीन छूट प्राप्त और धारा 80छ के अधीन अनुमोदित।
- आयकर अधिनियम, 1961 की रिजस्ट्रीकृत सार्वजनिक न्यास, धारा 12क के अधीन रिजस्ट्रीकृत और धारा 80छ के अधीन अनुमोदित।
- आयकर अधिनियम, 1961 की रिजस्ट्रीकृत सोसाइटी, धारा 10 के खंड (23ग) उप-खंड
 (iv), (v), (vi) या (viक) के अधीन छूट प्राप्त और धारा 80छ के अधीन अनुमोदित।
- आयकर अधिनियम, 1961 की रिजस्ट्रीकृत सोसाइटी, धारा 12क के अधीन रिजस्ट्रीकृत
 और धारा 80छ के अधीन अनुमोदित।
- धारा 8 के अधीन स्थापित कंपनी या केंद्रीय सरकार या राज्य सरकार द्वारा स्थापित रिजस्ट्रीकृत न्यास या रिजस्ट्रीकृत सोसाइटी।
- संसद या राज्य विधानमंडल के किसी अधिनियम के अधीन स्थापित इकाई।"।

[ई-फा. सं. 05/03/2022-सीएसआर] इन्द्रदीप सिंह धारीवाल, संयक्त सचिव

टिप्पण: मूल नियम भारत के राजपत्र, असाधारण, भाग II, खण्ड 3, उपखण्ड (i) में तारीख 27 फरवरी, 2014 की अधिसूचना संख्या सा.का.नि. 129(अ) के द्वारा प्रकाशित किए गए थे और तारीख 12 सितम्बर, 2014 की अधिसूचना संख्या सा.का.नि. 644(अ), तारीख 19 जनवरी, 2015 की सा.का.नि. 43(अ), तारीख 23 मई, 2016 की सा.का.नि 540(अ), तारीख 19 सितम्बर, 2015 की सा.का.नि 895 (अ), तारीख 24 अगस्त 2020 की सा.का.नि 526(अ) और तारीख 22 जनवरी, 2021 की सा.का.नि 40(अ) के द्वारा पश्चातवर्ती में संशोधित किए गए।

MINISTRY OF CORPORATE AFFAIRS NOTIFICATION

New Delhi, the 20th September, 2022

G.S.R. 715(E).— In exercise of the powers conferred under section 135 and sub-sections (1) and (2) of section 469 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following rules further to amend the Companies (Corporate Social Responsibility Policy) Rules, 2014, namely:-

- Short title and commencement. (1) These rules may be called the Companies (Corporate Social Responsibility Policy) Amendment Rules, 2022.
 - (2) They shall come into force on the date of their publication in the Official Gazette.
- In the Companies (Corporate Social Responsibility Policy) Rules, 2014 (hereinafter referred to as the said rules), in rule 3, -
 - (i) in sub-rule (1), after the proviso, the following proviso shall be inserted, namely: -

"Provided further that a company having any amount in its Unspent Corporate Social Responsibility Account as per sub-section (6) of section 135 shall constitute a CSR Committee and comply with the provisions contained in sub-sections (2) to (6) of the said section.";

- (ii) sub-rule (2) shall be omitted.
- 3. In the said rules, in rule 4, for sub-rule (1), the following sub-rule shall be substituted, namely: -
 - *(1) The Board shall ensure that the CSR activities are undertaken by the company itself or through, -
 - (a) a company established under section 8 of the Act, or a registered public trust or a registered society, exempted under sub-clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 or registered under section 12A and approved under 80 G of the Income Tax Act, 1961 (43 of 1961), established by the company, either singly or along with any other company; or
 - (b) a company established under section 8 of the Act or a registered trust or a registered society, established by the Central Government or State Government; or
 - (c) any entity established under an Act of Parliament or a State legislature; or
 - (d) a company established under section 8 of the Act, or a registered public trust or a registered society, exempted under sub-clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 or registered under section 12A and approved under 80 G of the Income Tax Act, 1961, and having an established track record of at least three years in undertaking similar activities.

Explanation.- For the purpose of clause (c), the term "entity" shall mean a statutory body constituted under an Act of Parliament or State legislature to undertake activities covered in Schedule VII of the Act.'.

- 4. In the said rules, in rule 8, in sub-rule (3), in clause (c),-
 - (i) for the words "five percent", the words "two per cent." shall be substituted;
 - (ii) for the words "whichever is less", the words "whichever is higher" shall be substituted.
- 5. In the said rules, for Annexure-II, the following Annexure shall be substituted, namely:-

"ANNEXURE -II

FORMAT FOR THE ANNUAL REPORT ON CSR ACTIVITIES TO BE INCLUDED IN THE BOARD'S REPORT FOR FINANCIAL YEAR COMMENCING ON OR AFTER THE 1ST DAY OF APRIL, 2020

- Brief outline on CSR Policy of the Company:
- Composition of CSR Committee;

	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year

- Provide the web-link(s) where Composition of CSR Committee, CSR Policy and CSR Projects approved by the board are disclosed on the website of the company.
- Provide the executive summary along with web-link(s) of Impact Assessment of CSR Projects carried out in pursuance of sub-rule (3) of rule 8, if applicable.
 - (a) Average net profit of the company as per sub-section (5) of section 135.
- (b) Two percent of average net profit of the company as per sub-section (5) of section 135.
 - (c) Surplus arising out of the CSR Projects or programmes or activities of the previous financial years.
 - (d) Amount required to be set-off for the financial year, if any.
 - (e) Total CSR obligation for the financial year [(b)+(c)-(d)].
- (a) Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project).
 - (b) Amount spent in Administrative Overheads.
 - (c) Amount spent on Impact Assessment, if applicable.
 - (d) Total amount spent for the Financial Year [(a)+(b)+(c)].
 - (e) CSR amount spent or unspent for the Financial Year:

AND THE PROPERTY OF THE PARTY O		Ai	nount Unspent (in Rs.)	
Total Amount Spent for the Financial Year. (in Rs.)	Unspent CSR	nt transferred to Account as per sub- of section 135.	Amount transferred to any fund specified under Schedule VII as per second proviso to sub-section of section 135.		
(iii RS.)	Amount.	Date of transfer.	Name of the Fund	Amount.	Date of transfer.

(f) Excess amount for set-off, if any:

Sl. No.	Particular	Amount (in Rs.)
(1)	(2)	(3)
(i)	Two percent of average net profit of the company as per sub-section (5) of section 135	
(ii)	Total amount spent for the Financial Year	
(iii)	Excess amount spent for the Financial Year [(ii)-(i)]	
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous Financial Years, if any	
(v)	Amount available for set off in succeeding Financial Years [(iii)-(iv)]	

7. Details of Unspent Corporate Social Responsibility amount for the preceding three Financial Years:

1	2	3	4	5		6	7	8
SL No.	Preceding Financial Year(s)	Amount transferred to Unspent CSR Account under sub- section (6) of section 135 (in Rs.)	Balance Amount in Unspent CSR Account under sub- section (6) of section 135	Amount Spent in the Financial Year (in Rs)	Fund as spe Schedule second pro section (5) o	nsferred to a ciffed under VII as per viso to sub- f section 135, any	Amount remaining to be spent in succeeding Financial Years (in Rs)	Deficie ncy, if any
			(in Rs.)		Amount (in Rs)	Date of Transfer		
I	FY-1							
2	FY-2							
3	FY-3							

Whether any capital assets have been created or acquired through spent in the Financial Year: Yes No	Corporate Social Responsibility amount
If Yes, enter the number of Capital assets created/ acquired	
Furnish the details relating to such asset(s) so created or acquired	through Corporate Social Responsibility

SI. No.	Short particulars of the property or asset(s) [including complete address and location of the property]	Pincode of the property or asset(s)	Date of creation	Amount of CSR amount spent	Details of o	The state of the s	
(1)	(2)	(3)	(4)	(5)	(6)		
					CSR Registration Number, if applicable	Name	Registered address
			4				

(All the fields should be captured as appearing in the revenue record, flat no, house no, Municipal Office/Municipal Corporation/ Gram panchayat are to be specified and also the area of the immovable property as well as boundaries)

Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per subsection (5) of section 135.

Sd/-	Sd/+	Sd/-
(Chief Executive Officer or Managing Director or Director).	(Chairman CSR Committee).	[Person specified under clause (d) of sub- section (1) of section 380] (Wherever applicable).".

- In the said rules, in the e-form CSR-1, for serial number 1 and the entries relating thereto, the following serial number shall be substituted, namely:-
- "1. "Nature of the O Company established under section 8, exempted under sub-clauses (iv), (v), (vi) or (via) of entity clause (23C) of section 10 and approved under section 80G of the Income Tax Act, 1961.
 - Company established under section 8, registered under section 12A and approved under section 80G of the Income Tax Act, 1961.
 - Registered public trust, exempted under sub-clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 and approved under section 80G of the Income Tax Act, 1961.
 - Registered public trust, registered under section 12A and approved under section 80G of the Income Tax Act, 1961.
 - Registered society, exempted under sub-clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 and approved under section 80G of the Income Tax Act, 1961.
 - Registered society, registered under section 12A and approved under section 80G of the Income Tax Act, 1961.
 - Company established under section 8 or registered Trust or registered Society established by the Central Government or State Government.
 - Entity established under an Act of Parliament or State Legislature.".

[E-F. No. 05/03/2022-CSR]

INDERDEEP SINGH DHARIWAL, Jt. Secy.

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide notification number G.S.R. 129(E), dated the 27th February, 2014 and subsequently amended by notification numbers G.S.R. 644(E), dated the 12th September, 2014, G.S.R. 43(E), dated the 19th January, 2015, G.S.R. 540(E), dated the 23rd May, 2016, G.S.R. 895(E), dated the 19th September, 2018, G.S.R. 526(E), dated the 24th August, 2020 and G.S.R. 40(E), dated the 22rd January, 2021.

DEPARTMENT OF PUBLIC ENTERPRISE (DPE) GUIDELINES ON CSR

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DEPARTMENT OF PUBLIC ENTERPRISE (DPE)

SI. No.	Notification date	Office Memorandum No.	Subject	Effective from date	Page no.
1	12/04/2013	DPE OM No. 15(7)/2012- DPE (GM)-GL-104	New Guidelines on Corporate Social Responsibility and Sustainability for Central Public Sector Enterprises	01/04/2013	1-53
2	21/10/2014	DPE OM No.15(13)/2013- DPE(GM)	Guidelines on Corporate Social Responsibility and Sustainability for Central Public Sector Enterprises	01/04/2014	54-61
3	20/11/2014	DPE OM No.15(13)/2013- DPE (GM)	Contributions towards Swachh Bharat Kosh Clean Ganga Fund and Prime Ministers National Relief Fund under DPE Guidelines on Corporate Social Responsibility CSR and Sustainability	20/11/2014	62
4	01/08/2016	DPE OM No. CSR- 15/0008-2014-Dir (CSR)	Observance of transparency and due diligence in selection and implementation of activities under CSR by CPSES	01/08/2016	63
5	17/05/2018	DPE/GM 0050/2014-GM FTS-1980	Implementation of the Apprenticeship Act in CPSEs regd	17/05/2018	64-65
6	10/12/2018	DPE OM No. CSR- 08/0002/2018-Dir (CSR)	Guidelines for CSR expenditure of CPSEs with respect to common theme, 60% thematic expenditure and preference to Aspirational Districts & THEME for 2018-19 as school education and health care	10/12/2018	66-72
7	29/05/2019	DPE OM No. CSR- 08/0002/2018-Dir (CSR)	Guidelines for CSR expenditure of CPSEs-(THEME 2019-20)- School Education, Health Care & Nutrition	29/05/2019	73
8	01/06/2020	DPE OM No. CSR- 08/0002/2018-Dir (CSR)	Alignment of CSR expenditure of CPSES with National Priorities (THEME 2020-21)-Health & Nutrition	01/06/2020	74
9	12/05/2021	DPE OM No. CSR- 08/0002/2018-Dir (CSR) Alignment of CSR expenditure of CPSES with National Priorities (THEME 2021-22)-Health & Nutrition with special focus on COVID related measures		12/05/2021	75
10	05/04/2022	DPE OM No. CSR- 08/0002/2018-Dir (CSR)	Alignment of CSR expenditure of CPSES with National Priorities (THEME 2022-23)-Health & Nutrition	05/04/2022	76
11	24/04/2023	DPE OM No. CSR- 8/2/2018-Dir (CSR)	Alignment of CSR expenditure of CPSES with National Priorities (THEME 2023-24)-Health & Nutrition	24/04/2023	77
12	15/03/2024	DPE OM No. CSR- 8/2/2018-Dir (CSR)	Alignment of CSR expenditure of CPSES with National Priorities (THEME 2024-25)-Health & Nutrition	15/03/2024	78
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Guidelines on Corporate Social Responsibility and Sustainability for Central Public Sector Enterprises

(These shall come into effect on 1st April 2013)

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Chapter I

1.1 Preamble

- **1.1.1** In the context of public sector enterprises Corporate Social Responsibility (CSR) should be viewed as a way of conducting business, which enables the creation and distribution of wealth for the betterment of its stakeholders, through the implementation and integration of ethical systems and sustainable management practices.
- **1.1.2** CSR is the process by which managers of an organization think about and evolve their relationships with stakeholders for the common good, and demonstrate their commitment in this regard by adoption of appropriate business processes and strategies.
- **1.1.3** CSR does not emanate directly from external demands but instead from organizationally embedded processes. These processes prompt the organization to view its relationships with stakeholders in a different perspective, which in turn influences its engagement with them.

1.2 Executive Summary

- 1.2.1 There is infusion of policy content in a large measure in the revised guidelines. The expectations of the key stakeholders, including the Government, expressed in general and specific terms in this Chapter, constitute the 'Policy statement' on CSR and Sustainability. The earlier guidelines focussed mainly on CSR activities for external stakeholders i.e. how social causes and environmental concerns could be addressed through CSR projects funded by an earmarked budget for this purpose. Whereas, in the revised guidelines, CSR and Sustainability agenda is perceived to be equally applicable to internal stakeholders (particularly, the employees of a company), and a company's corporate social responsibility is expected to cover even its routine business operations and activities. Accordingly, under the revised guidelines, CPSEs are expected to formulate their policies with a balanced emphasis on all aspects of CSR and Sustainability equally with regard to their internal operations, activities and processes, as well as in their response to externalities.
- 1.2.2 Corporate Social Responsibility and Sustainable Development were treated as two separate subjects and consequently, dealt with separately for the purpose of MoU evaluation in the earlier guidelines. This reportedly posed practical difficulties for CPSEs in deciding in which category to report their sustainability initiatives, with both the departments in the organisation making competing claims for credit for such work. Dealing with the two concepts separately does not make practical sense from the business standpoint because of their close linkage. Hence, in line with the international practice, in the revised guidelines CSR and Sustainable Development have been clubbed together in one set of guidelines for CSR and Sustainability. For the purpose of MoU evaluation, the performance of the CPSEs would be judged on the basis of the revised guidelines.
- **1.2.3** In the revised guidelines, the thrust of CSR and Sustainability is clearly on capacity building, empowerment of communities, inclusive socio-economic growth, environment protection, promotion of green and energy efficient technologies, development of backward regions, and upliftment of the marginalised

and under-privileged sections of the society. Making it mandatory in the revised guidelines for CPSEs to take up at least one major project for development of a backward district has the potential of contributing significantly in the long run to socio-economic growth in all the backward regions of the country.

- 1.2.4 The revised guidelines give a clear, unequivocal message that CPSEs are expected to act in a socially responsible manner at all times. Even in their normal business activities, public sector companies should try to conduct business in a manner that is beneficial to both, business and society. They are advised not to lose sight of their social responsibility and commitment to sustainable development even in their normal business activities. Rather, they are prompted to use social responsibility and sustainability initiatives for business gains as well as social value creation through adoption of "shared value" approach, wherever possible in their routine business operations.
- 1.2.5 The revised guidelines emphatically underscore the need for the top management of the public enterprises to be passionately involved in carrying forward the agenda of corporate social responsibility and sustainability. Experience testifies that the delegation of the task of planning and implementation of activities under this policy to some officials in the company is not of much help. If the philosophy of CSR and Sustainability is to be ingrained in the DNA of the organization, and be reflected in the organizational culture and involve all employees engaged in diverse business operations and activities, it is imperative that the top management leads from the front in bringing about the required attitudinal and processual transformation. They have to demonstrate their belief in the change in order to bring about the desired change. This message is conveyed very clearly in the revised guidelines. The twotier structure, comprising of a Board level committee headed by either the Chairman and / or Managing Director, or an Independent Director, and a group of officials headed by a senior executive of not less than one rank below the Board level which the CPSEs are mandated to create, is expected to have the authority and influence to be able to steer the CSR and Sustainability agenda of the company.

1.2.6 In the revised guidelines, the utility of a baseline survey in any need assessment study before taking up a CSR and Sustainability project is recognised,

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but keeping in view the vocal protests of several CPSEs against making it a mandatory provision, baseline survey is not insisted upon in every case. The CPSEs have been granted the flexibility to opt for other methods, including use of their own in-house expertise and resources for need assessment studies. The only requirement insisted upon in the revised guidelines is that the CPSEs should submit credible evidence of having made a fairly accurate assessment of the needs of the stakeholders likely to be benefitted from their CSR and Sustainability activity, which would also help in making a fair estimation of the social / environmental impact after the conclusion of the activity.

- 1.2.7 As in the previous guidelines, there is provision in the revised guidelines that the unutilised budget for CSR activities planned for a year will not lapse and will, instead, be carried forward to the next year. However, in order to ensure that the CPSEs take their corporate social responsibility seriously, some new provisions have been incorporated in the revised guidelines. Henceforth, CPSEs will have to disclose the reasons for not fully utilising the budget allocated for CSR and Sustainability activities planned for each year. Besides, the unspent amount of the budget allocated for CSR and Sustainability activities for a year will have to be spent within the next two financial years, failing which, it would be transferred to a 'Sustainability Fund' to be created separately for CSR and Sustainability activities.
- 1.2.8 In the previous guidelines, regardless of their size and profitability each CPSE was required to submit details of 10 projects for evaluation under MoU 5 each for CSR and Sustainable Development, respectively. In the revised guidelines, emphasis is placed on the scalability of the projects, in terms of their size and impact, rather than on their numbers. Therefore, in the revised guidelines, CPSEs are required to submit details of only 2 projects for scrutiny for the purpose of annual MoU evaluation. Only the Maharatna companies which have larger resources for CSR & Sustainability activities will have to submit details of one additional project for evaluation. It is expected that with a reduced number of projects CPSEs will be able to spare sufficient resources for each project to ensure its viability, visibility and noticeable impact. Besides, fewer projects would be easier to implement and monitor.

- 1.2.9 In line with the same reasoning as mentioned in para above, regarding the scalability of projects, public sector enterprises are exhorted in the revised guidelines to join hands with other public sector companies for planning, implementing & monitoring mega projects for optimal use of resources and synergy of expertise and capabilities for maximum socio-economic or environmental impact.
- 1.2.10 In a radical departure from the previous guidelines which prohibited employees from being the direct beneficiaries of the CSR policies and activities of their parent company, the revised guidelines allow the employees to avail the infrastructure facilities created by their company from its CSR and Sustainability budget, provided the facilities are originally created essentially for the external stakeholders, and the use of these facilities by the company's employees (internal stakeholders) is only incidental and confined to less than 25% of the total number of beneficiaries. This provision has been introduced to resolve the problem of several CPSEs who find themselves stuck in situations where the expenditure incurred on the construction and maintenance of their infrastructure facilities is not being treated as CSR endeavour, simply because a few of their employees also happen to be availing such facilities.
- 1.2.11 Some changes have been made in the financial component of CSR and Sustainability agenda. One, there is no separate allocation of budget for sustainable development, as was mandated earlier. Two, the slab of budgetary expenditure on CSR and Sustainability activities for the CPSEs having PAT over Rs.500 crore in the previous year, would now be from 1% - 2%. This is only a marginal change because, in any case, CPSEs are now advised to maximise their expenditure on CSR activities and move towards the higher end of their respective slabs of budget allocation for this purpose. Third, in the earlier guidelines there was a provision of a minimum expenditure of Rs.3 crores on CSR activities for CPSEs having a net profit of Rs. 100 - 500 crores. This created an anomalous situation visà-vis the CPSEs placed in the higher slab, having a net profit of over Rs.500 crore, for which no minimum expenditure was specified in the earlier guidelines. The requirement of a minimum expenditure of Rs.3 crore has been removed in the revised guidelines. However, these CSR guidelines and especially the suggested slabs of budgetary allocation for CSR and Sustainability activities would stand

modified as and when the new Company Law brings in provisions in this regard, which would need to be followed by all companies including the CPSEs.

1.3 General

- 1.3.1 Corporate Social Responsibility and Sustainability is a company's commitment to its stakeholders to conduct business in an economically, socially and environmentally sustainable manner that is transparent and ethical. Stakeholders include employees, investors, shareholders, customers, business partners, clients, civil society groups, Government and non-government organisations, local communities, environment and society at large.
- **1.3.2** Corporate Social Responsibility and Sustainability is essentially a way of conducting business responsibly. 'Corporate responsibility' is integral to corporate social responsibility. Implicit in this premise that business should be conducted responsibly, are several expectations from corporate enterprises.
- 1.3.3 Corporate enterprises are expected to conduct their business operations and activities in a socially responsible and sustainable manner at all times. Even routine business activities not funded from the CSR and Sustainability budget, should aim at creating new business opportunities and developing new products and services that are affordable for the consumers, profitable for the companies, and help in contributing to socio-economic development and environment protection.
- 1.3.4 Public Sector enterprises are required to have a CSR and Sustainability policy approved by their respective Boards of Directors. The CSR and Sustainability activities undertaken by them under such a policy should also have the approval / ratification of their Boards. Even if the Board of a company were to delegate the authority to approve the CSR and Sustainability activities to the Board level committee, as mentioned in para 1.3.9, ultimately the ratification of such activities by the Board of Directors would be required. However, CPSEs should frame their CSR and Sustainability policies and plan their activities in this regard within the framework of DPE's guidelines on this subject. Within the ambit of these guidelines, it is the discretion of the Board of Directors of CPSEs to decide on the CSR and Sustainability activities to be undertaken.

- **1.3.5** CPSEs should integrate and align their CSR and Sustainability policies and activities with their business goals, plans and strategies.
- **1.3.6** CPSEs are expected to adhere to the global standards in this regard and keep in mind the UN Global Compact and the UN Millennium Development Goals.
- **1.3.7** Mandatory compliance with legal requirements / rules / regulations / laws in letter and in spirit will be covered under CSR and Sustainability activity. However, expenditure on such activities would not be covered by CSR's financial component and would be considered as mainstream business spend.
- 1.3.8 The philosophy and spirit of corporate social responsibility and sustainability should get embedded in the core values of all the CPSEs, be imbibed by the employees at all levels and it should permeate into all the activities, processes, operations and transactions of the enterprise. For this, the personal involvement, drive, passion and zeal of the top management, including the CEO of the public enterprise is essential to spread the message of CSR and Sustainability within the organisation and to ensure the committed involvement of all employees in carrying forward the agenda of CSR and Sustainability.
- **1.3.9** Each CPSE shall have a Board level committee headed by either the Chairman and / or Managing Director, or an Independent Director to oversee the implementation of the CSR and Sustainability policies of the Company and to assist the Board of Directors to formulate suitable policies and strategies to take the CSR and Sustainability agenda of the company forward in the desired direction.
- 1.3.10 To facilitate co-ordination of CSR and Sustainability initiatives of different departments within the organisation, to report on their separate endeavours, to issue policy directives on the subject, and to devise an appropriate corporate communication strategy in this regard, it is expected that the public sector enterprises will appoint a fairly senior officer not less than one rank lower to the Board level to function as the nodal officer. The designated nodal officer is expected to have a team of officials to assist him / her in co-ordination work, which will in no

way detract from the importance of CSR and Sustainability work in which all the supervisory staff in all departments would be continuously engaged in. The composition of the team of officials constituted to assist the nodal officer is to be decided by the Board of Directors, or the Board level committee. The designated nodal officer will regularly submit reports regarding the progress in the implementation of CSR and Sustainability activities to the Board level committee.

- **1.3.11** The Board level committee and the designated nodal officer's team of officers together will constitute the two-tier organisational structure to steer the CSR & Sustainability agenda of the company.
- 1.3.12 Public sector enterprises are expected to have knowledge about their important stakeholders, and be aware of their expectations of how business should be conducted. They should devise mechanisms for regular dialogue and consultation with key stakeholders, especially to ascertain their views and priorities regarding the selection and implementation of CSR and Sustainability activities. Though, the ultimate discretion in the selection and implementation of CSR and Sustainability activities is that of the Board of Directors of a company who take the decision in the best interest of the organisation, keeping in view the organisational capability, resource capacity and core competence of the enterprise.
- 1.3.13 CSR and Sustainability policies should address social, economic and environmental concerns and in the selection of activities the focus should be on the social, economic and environmental impact thereof, rather than mere output or outcomes. Activities which are ad hoc and philanthropic in nature should be avoided. In fact, impact assessment of CSR and Sustainability initiatives may get greater weightage in performance (MoU) evaluation after completion of the project / activities, than mere certification of having utilized the earmarked budget, or even rigid adherence to timelines. CPSEs are encouraged to join hands and pool their resources and capabilities to create synergy for undertaking joint ventures for projects which have scalability and greater social impact that can trigger socio-economic development through ripple effects.

- 1.3.14 CPSEs should refrain from taking up activities which are clearly mandated to be performed by the Government and / or for which Central / State Government's schemes have been sanctioned, as it could result in unnecessary duplication. However, the CPSEs can supplement the efforts of the Government in crossing the 'last mile' for achieving the targets / goals, if it is accurately assessed that the resource gap and inadequate capacities are critical constraints in achieving the targets / goals of a particular government scheme / initiative / welfare project. Here also, duplication in allocation of funds must be strictly avoided.
- 1.3.15 Ethical conduct of business lies at the core of responsible business. To promote organisational integrity it is essential that premium is placed on individual probity of employees; transparency in all activities, dealings and transactions is encouraged; unethical, corrupt and anti-competition practices are discouraged; temptation of quick returns and marginal gains in business through questionable means is resisted; and, positions and situations that give rise to possible conflict of interest are avoided. The corporate enterprises are expected to subject their performance to scrutiny and audit by external agencies. As a part of their corporate social responsibility they should resort to public disclosure of all information for the benefit of all stakeholders. The companies should disclose their CSR and Sustainability initiatives on their official websites. A brief summary of CSR & Sustainability activities should also be included in their Annual Report.
- 1.3.16 Public sector enterprises, especially those having global operations and dealings are encouraged to adopt global standards as these are increasingly becoming a requirement for testifying credentials of companies having global presence, and standardised reporting and systematised documentation makes comparison of performance easier. Such companies are also advised to practice CSR and Sustainability policies as applicable to the conditions prevailing in the host countries where they carry out their business operations.
- **1.3.17** In their concern for social and environment sustainability, corporate enterprises professing to behave responsibly, are expected to produce goods and services that are safe and healthy for the consumers and the environment, with reduced cost to the company in the long run. They are expected to effectively use

the services of their R&D departments in leveraging technology for production of goods and services which are resource efficient, consumer friendly and environmentally sustainable throughout their life cycles. Educating the consumers and spreading awareness about the handling, usage and advantages of the ecofriendly products and influencing consumer preference for such products is what is expected of responsible business.

- **1.3.18** In brief, it is generally expected that socially responsible public sector enterprises would take initiatives to:
 - i) promote organisational integrity and ethical business practices through transparency in disclosure and reporting procedures,
 - ii) leverage green technologies, processes and standards to produce goods and services that contribute to social and environment sustainability,
 - iii) contribute to inclusive growth and equitable development in society through capacity building measures, empowerment of the marginalised and underprivileged sections / communities.
 - iv) promote welfare of employees and labour (casual or contractual), by addressing their concerns of safety, security, professional enrichment and healthy working conditions, whether mandated or otherwise. However, expenditure on mandated activities cannot qualify for CSR's financial components.

Central Public Sector Enterprises should formulate policies which meet the expectations of the stakeholders, within their organisational resource capability.

1.3.19 More specific guidelines are mentioned in other parts of this Chapter.

1.4 Planning

- 1.4.1 As a first step, all CPSEs must adopt a Corporate Social Responsibility and Sustainability policy and CSR communication strategy specific to their company with the approval of the Board of Directors. The philosophy and spirit of corporate social responsibility and sustainability must be firmly ingrained in the policy of the company. The policy must be consistent with the guidelines on corporate social responsibility and sustainability enunciated by the Department of Public Enterprises, and the policy directions on the subject issued by the Government from time-to-time. The generic principles contained in the UN Global Compact and other international instruments / charters accepted universally, and the recent trends and acclaimed best practices in the field also serve as useful guide to a company in formulating its policy in this regard. The policy document should not read as a mere statement of good intentions, but serve as a roadmap for formulation of actionable plans. Since the policy is company specific, it should factor in the organisational capabilities and resource capacity of the company for the achievement of goals / targets that it sets for itself. The policy formulated by the CPSE should serve as the referral document for planning and selection of its CSR and Sustainability activities, though, whenever in doubt, cross reference to DPE's guidelines on the subject is advised to avoid any inconsistency with the latter. Whenever any amendments are made in DPE guidelines on the subject, the same should be duly incorporated in the company's policy document on the subject. Communication is critical to keep all the stakeholders well informed, especially the employees so as to ensure that not only all the business processes are in tune with the globally accepted ethical systems and sustainable management practices, but also their engagement with external stakeholders is based on these values.
- 1.4.2 As a thumb rule, CPSEs should integrate their CSR and Sustainability plans and strategy with their business plans and strategies. For easy implementation, long-term CSR and Sustainability plans should be broken down into medium-term and short-term plans. Each plan must specify the CSR and Sustainability activities planned to be undertaken for each year, define the responsibilities of the designated authorities to be engaged in this task, and also

prescribe the measurable and the expected outcome and social / environmental impact of such activities.

- 1.4.3 CPSEs are encouraged to take up long gestation, high impact projects from the budget allocated for CSR and Sustainability activities. The period of implementation of these long term projects can extend over several years depending upon the expected outcomes / impact thereof. While planning for such long term projects CPSEs are advised to calculate the estimated total cost of each project and commit that amount for long term expenditure till the completion of the project. However, each long term project would be required to be broken up into annual targets and activities to be implemented sequentially on a yearly basis, and the budget would have to be allocated for the implementation of these activities and achievement of targets set for each successive year, till the final completion of the project. The performance of the CPSEs would be adjudged on the basis of their achievement of annual targets and the utilization of their annual budgets for the activities planned and the targets set for each year.
- 1.4.4 From amongst the beneficiaries of CSR and Sustainability spend (Financial component) of a company, the stakeholders directly impacted by its operations and activities can rightfully stake a claim for attention before others. Such stakeholders are generally located in the periphery of commercial operations of a company. The corporate social responsibility of a company towards these stakeholders extends beyond its legal obligation to compensate for, and ameliorate the impact of its commercial activities. For this reason, CPSEs must accord priority to these stakeholders and undertake CSR and Sustainability projects in the periphery of its commercial operations on priority.

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1.4.5 Locating the CSR and Sustainability projects near its commercial / production units provides an opportunity to the companies to connect with the people, environment and other stakeholders closely impacted by its commercial operations. Besides, it makes it easier for the company to mobilize resources required for the execution of CSR and Sustainability projects. Moreover, it offers the advantage of exercising regular oversight from close quarters over the progress in the implementation of planned activities.

- 1.4.6 However, the companies may locate their CSR and Sustainability projects in any backward area (BRGF) of the country. Also, some companies by the very nature of their business have no specific geographical area of commercial operations, like companies in the financial and consultancy services. Such companies can take up CSR and Sustainability projects at any location of their choice within the country, including the backward regions.
- 1.4.7 A decision first on the location / site of a CSR and Sustainability project may sometimes restrict the choice of a company in the range and type of activities that it may be desirous of undertaking in that area. Therefore, rather than have a preference for location influence the choice of CSR and Sustainability activity, it may be advisable at times to let the choice of activity, which a company is desirous of undertaking, based on its resource capability, determine the most suitable location of the CSR and Sustainability activity / project. But, it is reiterated that while exercising preference for a particular location, the public sector companies will not ignore the interest of the stakeholders who are directly impacted by their commercial activities.
- 1.4.8 In the selection or choice of CSR and Sustainability projects, companies should avoid taking up ad hoc, one time, philanthropic activity, which does not contribute in any way to social value creation, environment protection or sustainable development. Mere contributions to philanthropic, charitable or other organisations would not be considered a valid CSR activity. The only exception being contributions made for natural calamities / disasters and for meeting the emergency needs of employees of sick and loss making CPSEs in distress, not provided for under existing pay revision / wage settlement arrangements as explained in para 1.5.5.
- 1.4.9 Although CPSEs may select their CSR and Sustainability projects from a vast range of available options, priority should be accorded to activities pertaining to: i) inclusive growth of society, with special attention to the development of weaker sections of society and the backward districts of the country, and ii) environment sustainability. Hence, it will be mandatory for all CPSEs to select one project in each of the two categories of CSR and Sustainability activities mentioned above.

- 1.4.10 In the first category of activities mentioned in the para above, CSR and Sustainability initiatives should focus on capacity building, skill development and infrastructural development for the benefit of the marginalised and under privileged sections of the local communities and also in the backward regions so that avenues are created for their employment and income generation, and they also experience empowerment and inclusion in the economic mainstream. The backward districts referred to here are those which have been identified by the Planning Commission, Government of India for its Backward Region Grant Fund (BRGF) Scheme. Each CPSE will have to select one such backward district for initiating CSR and Sustainability projects with a-prior assessment of the expected level of beneficial impact on the largest number of stakeholders from the budget and other resources at its disposal for such a project. Weaker sections would include SC, ST, OBC, minorities, women and children, BPL families, old and aged, physically challenged, etc.
- 1.4.11 In the second category of activities mentioned in para 1.4.9 above, CPSEs will have to plan for environmental sustainability and take up projects for water, waste or energy management, promotion of renewable sources of energy, biodiversity conservation, etc. Projects for reduction, re-use and recycle of waste materials, rain-water harvesting and replenishing the ground water supply, protection, conservation and restoration of eco-system, reduction of carbon emissions through energy efficient and renewable energy technologies, greening the supply chain, and innovation in products and services which have a clear and tangible impact on environmental sustainability fall under this category of activities.
- **1.4.12** Besides the mandatory projects specified in para 1.4.9 above, CPSEs have to take up other projects / activities also to fully utilize their annual budget for CSR and Sustainability. Documentary and other record of the progress made or success achieved in implementing these projects / activities should also be meticulously maintained for the purpose of audit, and for Sustainability reporting and disclosure to all stakeholders.

- 1.4.13 Stakeholder engagement is a continuous process, but is of crucial importance at the stage of planning and selection of CSR and Sustainability projects. All companies should have a consultative mechanism to get feedback on the expectations of the key stakeholders. Central / State Government and/or District / local administration should be consulted to obtain their views on area specific needs or the priorities of the intended beneficiaries of the CSR projects planned for the areas under the jurisdiction of these authorities. Gram Sabhas and Panchayati Raj institutions at the village level are important and reliable sources for assessing the social, economic and environmental needs in rural areas. Therefore, as far as possible they should be consulted in planning for CSR and Sustainable projects.
- **1.4.14** Preservation and promotion of heritage, art, music and culture in keeping with Indian tradition will form a valid CSR activity and therefore planning process should, keeping in mind the local needs, incorporate these aspects suitably.
- 1.4.15 Public Sector enterprises have so far shown a clear preference for going it alone in selection and implementation of CSR and Sustainability projects. As a result, barring those in the big league i.e. the Maharatna and Navaratna companies, the others end up spreading their meagre budgets thinly over several CSR and Sustainability projects, which have at best, only a marginal and transient social / economic / environmental impact. Public Sector companies should, therefore, try to pool their resources and take up projects which have greater visibility, more number of beneficiaries, and wider and long lasting visible impact.
- **1.4.16** Reputed and recognised, not-for-profit institutions which have the expertise and professional competence for conducting training, skill development and other capacity building activities that promote inclusive growth and sustainable development and help in realisation of UN Millennium Development Goals through sectoral or regional co-operation can be supported by CPSEs through CSR and Sustainability initiatives.
- **1.4.17** Ultimately, a decision regarding the selection of a CSR and Sustainability activity and the site of its location, and the budgetary and other resource allocation for its implementation, is the sole discretion of the Board of

Directors of a CPSE. It is for the management and the Board of Directors to take into consideration the resource capabilities of the public enterprise, the expectations of the key stakeholders, the expected social, economic and environmental impact of the planned initiative, and then take a carefully calibrated decision with regard to the choice of CSR and Sustainability project and its location.

1.4.18 Before taking any final decision on the selection of any CSR and Sustainability project, CPSEs should get an exercise / study done to assess the needs of the intended beneficiaries for a realistic assessment of the resource inputs required for the expected level of social / economic / environmental impact through the implementation of the activity / project. The data / information collected through this exercise / study before the commencement of the project generally proves useful in impact assessment after the completion of the project. Although baseline surveys are generally considered to be very useful scientific tools for a fairly exact measurement of such needs, baseline surveys will not be insisted upon in all cases, provided CPSEs submit credible documentary evidence of having got the need assessment study done through their own resources, or through some specialised agency, or having accessed reliable data in this regard from recognised authoritative secondary sources.

1.5 Financial Component

1.5.1 Every year, each CPSE shall with the approval of its Board of Directors make a budgetary allocation for CSR and Sustainability activities / projects for the year. The budgetary allocation will be based on the profitability of the company. More specifically, it will be determined by the Profit After Tax (PAT) of the company in the previous year as shown here under:

PAT of CPSE	Range of Budgetary allocation for			
in the previous year	CSR and Sustainability activities			
	(as % of PAT in previous year)			
(i) Less than Rs. 100 Crore	3% - 5%			
(ii) Rs. 100 Crore to Rs. 500 Crore	2% - 3%			
(iii) Rs. 500 Crore and above	1% - 2%			

For all CPSEs having PAT above Rs. 500 Crores in the previous year, the range of budgetary allocation for CSR and Sustainability activities has been raised to 1%-2%. All CPSEs shall strive to maximize their spending on CSR and Sustainability activities and move towards the higher end of their slabs of budgetary allocation.

1.5.2 Sick or loss making companies or those having a negative Net Worth are not mandated to earmark specific funds for CSR and Sustainability activities. However, they must pursue CSR and Sustainability policies by integrating them with their business plans, strategies and processes, which do not involve any financial expenditure. In addition, they may try to attain CSR and Sustainability objectives through the adoption of innovative methods for water, waste and energy management, reduction of carbon emission, preservation of bio-diversity, and production of goods and services which are consumer and environment friendly, without any additional cost, perhaps even savings to the company. They may also collaborate with the profit making CPSEs and assist them in ingenious ways without financial support in CSR and Sustainability activities.

- 1.5.3 The budget allocated for CSR and Sustainability activities / projects planned for each financial year is expected to be spent within that year. If due to some reason, the budget of a year remains unutilised, the same would not lapse. Instead, it would be carried forward to the next year for expenditure on CSR and Sustainability activities, which were planned for implementation in the previous year, but could not be completed due to some reason. However, the public sector enterprise shall have to disclose reasons for not being able to spend the entire budget on CSR and Sustainability activities as planned for that year, and shall make every endeavour to spend the unutilised budget of any year within the next two financial years. In case the CPSEs are unable to spend the unutilised budget within the next two financial years, the unspent amount would be transferred to a 'Sustainability Fund' to be used for CSR and Sustainability activities. This 'Sustainability Fund' would be created separately. Implementation mechanism in this context is also being formulated separately.
- **1.5.4** At least 80% of the annual budget earmarked for CSR and Sustainability activities shall have to be spent on implementation of activities in the project mode as explained in para 1.6.5. The activities not implemented in project mode also have to be in conformity with these guidelines.
- 1.5.5 Upto 5% of the annual budget for CSR and Sustainability activities has to be earmarked for Emergency needs, which would include relief work undertaken during natural calamities / disasters, and contributions towards Prime Minister's / Chief Minister's Relief Funds and/or to the National Disaster Management Authority. Such contributions would count as valid CSR and Sustainability activities. Also, CPSEs may utilize this portion of the CSR and Sustainability budget, or a part thereof, to provide humanitarian assistance to the employees of other sick and loss making CPSEs whose employees are drawing salary, wages that are at least two pay revisions/wage settlements behind the current one and are in real distress and in need of emergency aid for survival. For this, the approval of the Board of Directors of the CPSE and the Administrative Ministry / Department would be required. In exceptional circumstances, supported by reasons recorded in writing and approved by the Administrative Ministry, the budgetary allocation under the provision of Emergency needs can be enhanced by 5% of the budget allocated for CSR and

Sustainability activities in a particular year. However, such enhancement should not become a regular feature.

- 1.5.6 CPSEs will have to earmark 5% of their annual budget for CSR and Sustainability activities to meet the Emergency needs as specified in the para above. In case this amount is not utilised in the year of its allocation, it would be carried forward to the next year for utilization for CSR and Sustainability projects, which if not spent within two years would be transferred to the Sustainability Fund as explained in para 1.5.3.
- 1.5.7 Generally, the employees of a CPSE should not be the direct beneficiaries of the activities undertaken with the budget allocated for CSR and Sustainability initiatives in any given year. However, an exception can be made in case of schools, hospitals, training institutes and other such infrastructure which are created primarily for environment protection and/or for the benefit of underprivileged communities, deprived sections and the society at large, but the facilities of which are availed by the employees of the CPSE and their families also, provided that the latter category does not constitute more than 25% of the total number of beneficiaries of such facilities. The capital cost involved in the creation of such facilities and the annual cost incurred on the maintenance of such infrastructure can be borne from the CSR and Sustainability budget of the company.
- 1.5.8 The expenditure incurred on baseline survey / need assessment study, on capacity building programs such as training, workshops, seminars, conferences, etc. and on corporate communication strategies for engagement of all stakeholders, whether internal or external, to implement the CSR and Sustainability agenda of a company, would be accounted for as CSR and Sustainability expenditure from the budget allocated for this purpose.

1.6 Implementation and Monitoring

- **1.6.1** Every public sector enterprise should have a CSR agenda which is internal to the organisation, and a CSR policy which addresses externalities both of which are important and complementary to each other.
- 1.6.2 The former is essentially the mandate of a company to conduct its business in a socially responsible way by maintaining high level of organisational integrity and ethical behaviour; conforming to the expected standards of transparency in reporting and disclosing its performance in all the spheres of its activities; demonstrating concern for the welfare of its employees; adopting production methods, commercial operations and management practices that promote social and environmental sustainability; and, retaining the trust and confidence of the investors and shareholders by matching its financial performance with equally commendable achievements in non-financial parameters.
- 1.6.3 CPSEs shall take steps to implement their CSR agenda within the organisation through the active involvement of the employees, who are important internal stakeholders. As CSR and Sustainability policies are expected to permeate into all the processes and activities of a company, the collective and united effort of all the employees, including the active involvement of the top management, is a sine qua non for the success of CSR and Sustainability policies of this kind. For the CSR agenda to be internalised in the organisation the employees at all levels, in all departments of the company need to be sensitized to the need for conducting business in a manner that is economically, socially and environmentally sustainable. This involves devising internal communication strategies to spread awareness of CSR and Sustainability amongst the employees, providing them with education and training necessary for attitudinal change and their conversion to socially and environmentally sustainable methods and practices of doing business, and adopting motivational tools to provide just the right momentum to push all such initiatives.
- **1.6.4** CSR and Sustainability policy of a company also addresses the concerns of the external stakeholders those who are directly impacted

economically, socially, or environmentally by the operations and activities of the company, and also those who may not be directly impacted, like communities and society at large. CSR and Sustainability policy at this level generally addresses the social, economic and environmental concerns of society, and implementation of this policy requires selection of activities / projects, which, as mentioned in the previous chapter, are generally for inclusive growth of society and environmental sustainability.

- 1.6.5 Activities which are selected under CSR and Sustainability agenda for external stakeholders should, as far as possible, be implemented in a project mode, which entails charting the stages of execution in advance through planned processes, with mobilisation of pre-estimated quantum of resources, and within the allocated budgets and prescribed timelines. It also involves assigning clear responsibility and accountability of the designated officials / agencies who are entrusted with the task of implementation. In exceptional cases, where CSR and Sustainability activities are not implemented in a project mode, the reasons for doing so should be recorded in writing.
- 1.6.6 At times, implementation of CSR and Sustainability projects requires specialised knowledge and skills. Public Sector companies normally do not have such in-house expertise, the wherewithal, and dedicated staff to carry out this task. Therefore, in such cases CPSEs should seek the services of external specialised agencies for the implementation of such CSR and Sustainability projects.
- 1.6.7 However, where the planned CSR and Sustainability activity is closely aligned with the business strategy and the company possesses core competence to do it, a Public Sector company may take up the implementation of CSR activity with its manpower and resources if it feels confident of its organisational capability to execute such projects. In such a case it is advisable that monitoring is done by an external agency even though the staff of the CPSE may be associated with it. In any case, evaluation must always be assigned to an independent external agency for the sake of objectivity and transparency.

- 1.6.8 While engaging or partnering with external agencies, care should be exercised in selecting only such specialised agencies which have the necessary capabilities and expertise to implement the CSR projects. The credentials of reliability, integrity and professional competence of such agencies should also be verified. Specialised agencies may include Government departments, semigovernment, or non-government organisations (NGOs), autonomous organisations, professional consultancy organisations, registered Trusts / Missions, community based organisations, self-help groups, not-for-profit organisations, local bodies such as Panchayati Raj institutions, academic institutes, etc. Engagement of external specialised agencies / NGOs is the discretion of the Public Sector companies, but they are advised to engage them from the available panels of such agencies maintained by the Government Ministries / Departments, Planning Commission, autonomous organisations, or the National / Regional CSR Hub.
- 1.6.9 In implementing their CSR and Sustainability policies, companies should extend their reach and oversight to the entire supply-chain network to ensure that as far as possible the suppliers, vendors, service providers, clients, and partners are also committed to the same principles and standards of corporate social responsibility and sustainability as the company itself. Public sector companies are encouraged to initiate and implement measures aimed at 'greening' the supply chain.
- **1.6.10** CPSEs are encouraged to join hands and pool their resources for undertaking projects jointly with other CPSEs / Govt. agencies for long-term mega projects for greater social impact. Co-ordinated efforts of companies can scale up the projects in terms of their size and socio-economic impact, with optimal utilisation of resources of each participating entity, and also accelerate the pace of development, especially of the backward regions.
- **1.6.11** Monitoring of CSR & Sustainability project goes concurrently with implementation, and is as important. Monitoring is essential to assess if the progress is on expected lines in terms of timelines, budgetary expenditure and achievement of physical targets. Monitoring should be done periodically with the help of identified key performance indicators; the periodicity being determined largely

by the nature of performance indicators. Like implementation, monitoring too should be done in project mode with continuous feedback mechanism, and recourse always available for mid-course correction in implementation, whenever required.

- 1.6.12 So crucial is monitoring to the success of the projects, being implemented by external agencies, that it must be performed by the CPSEs through their team of officials specifically designated for this task. The external agency, if any, engaged for implementing a project should not be considered for the task of monitoring and evaluation because of the likely conflict of interest involved in the assignment. If required, it is advisable to use the services of the agency engaged for doing the need assessment study prior to the commencement of the project, to perform the task of monitoring and eventual evaluation of outcome. However, whenever CSR and Sustainability activities are implemented by a CPSE and its staff, it is advisable to associate an external agency also for monitoring purposes, as it would enable an impartial assessment of work progression, and help in mid-course correction, if required. In any case, the final evaluation must always be entrusted to an external agency.
- 1.6.13 Implementation and monitoring of the CSR & sustainability activities will be overseen by a Board level committee headed by either the Chairman and / or Managing Director, or an Independent Director as mentioned in para 1.3.9. The composition of the committee is to be decided by the Board of Directors of the company, but it is mandatory to have at least one Independent Director as a member of this Committee.
- 1.6.14 In case the Board level committee on CSR and Sustainability is neither headed by the Chairman and / or the Managing Director, or by an Independent Director, and in case an Independent Director is not a member of this committee, the CPSEs would still have to allocate budget for CSR and Sustainability activities every year, depending upon the profitability criteria specified in para 1.5.1. However, in such cases the entire amount allocated for CSR and Sustainability activities would be transferred to 'Sustainability Fund', which is being contemplated, as explained in para 1.5.3. Hence, CPSEs are advised to fill the vacancies, if any, of the posts of Independent Directors on their respective Boards, at the earliest.

- 1.6.15 To exercise constant oversight over the implementation of CSR and Sustainability activities all companies should appoint a senior officer not less than one rank lower to the Board level, who will function as the nodal officer, with any suitable designation as decided by the company. The designated nodal officer should be assigned a team of officials to assist him / her. This team shall oversee the implementation of CSR and Sustainability agenda of the company within the organisation and also outside, i.e. covering internal as well as external stakeholders. The designated nodal officer will regularly submit reports regarding the progress in the implementation of CSR and Sustainability activities to the committee headed by the Independent Director. The Independent Director will in turn, periodically submit the reports to the Board of Directors for their information, consideration and necessary directions. The periodicity of submission of reports by the Independent Director to the Board of Directors is a matter to be decided by each company.
- 1.6.16 The Board level committee headed by the Chairman / Managing Director / Independent Director and the below Board level team headed by the nodal officer will constitute the two-tier organisational structure within the organisation to steer the CSR and Sustainability agenda of the company.

1.7 Sustainability Reporting and Disclosure

- 1.7.1 Sustainability Reporting is the practice of disclosing to the stakeholders the economic, social and environmental initiatives taken by a company, as an indication of its commitment to sustainable development. Public disclosure and reporting of a company's performance in economic, social & environmental areas is no less important than the initiatives themselves.
- 1.7.2 Disclosure of a company's financial performance is a traditional practice, but disclosures in non-financial parameters, which offer a holistic view of a company's performance, is a relatively recent phenomenon which is rapidly gaining acceptance and recognition as a good corporate practice that enhances the reputation, improves the financial performance and increases the competitive advantage of the company in the long run. However, unlike financial reporting, sustainability reporting in India is still in its infancy, largely unregulated, predominantly a voluntary initiative, and it would take a while for companies to take it seriously and match its quality and content with that of their financial reporting. Nevertheless, a large number of corporates, including Indian companies are resorting to sustainability reporting and the format is generally patterned on the internationally accepted reporting frameworks like the Global Reporting Initiative (GRI).
- 1.7.3 What lends impetus to sustainability reporting is the policy directives of the Securities and Exchange Board of India (SEBI) that all listed companies have to report on their environmental, social and governance (ESG) initiatives in their Annual Reports. To begin with, it has been made mandatory for the top 100 companies in terms of market capitalisation to submit their Business Responsibility Reports. For the others, it is still a voluntary disclosure and reporting at this stage, but from the discernible trend-setting it appears that it would be made mandatory for other companies also in a phased manner. Therefore, Sustainability reporting and disclosure of all CSR and Sustainability activities undertaken by a CPSE is mandatory.

1.7.4 Public Sector companies must take a cue from this and accept the requirement of Sustainability reporting and disclosure, and internalize the established reporting mechanisms in their system and processes. By reporting transparently and with accountability, public sector companies can gain and reinforce the trust of the stakeholders. This, in turn, would provide a powerful stimulus to their CSR and Sustainability policies and agenda, and motivate them to pursue them with greater vigour.

1.8 Impact Assessment

- 1.8.1 The ultimate test of the success of any CSR and Sustainability activity / project is the social, economic or environmental impact thereof. Every such activity is planned and implemented with some anticipated impact on society or environment. It is against such perception and expectation of impact that the completed activity / project should be measured to ascertain the degree of its success, or failure. In fact, it is at the time of impact assessment that a well-documented and detailed baseline survey or need assessment study done at the commencement of the activity, comes in handy for comparison of data. Conversely, the absence of a baseline survey or a need assessment study is sorely missed at the stage of impact assessment.
- **1.8.2** Impact assessment has a wider connotation than mere outputs or outcome. These are generally associated with accomplishment of set targets and goals at various stages of progress in implementation. Whereas, impact is the cumulative effect of outcome(s) on the developmental process affecting society, economy and environment.
- **1.8.3** While achievement of targets and expected outcomes can be a source of satisfaction, public sector companies should get an assessment done of the social / economic / environmental impact of their CSR and Sustainability activities after the same are completed.
- **1.8.4** Any impact assessment study requires specialised skills and tools for associated research. Hence, it is a task best carried out by specialised agencies.
- 1.8.5 It is recognised that small scale activities / projects under CSR and Sustainability agenda of a company cannot be expected to have any significant social or economic or environmental impact, which can be easily measurable. Hence, the public sector companies are urged to take up larger projects, even if fewer in number, for greater social, economic or environmental impact, and get

impact assessment studies done after their completion and necessary minimum gestation period.

1.9 Advocacy and Research

- 1.9.1 Academic interface is essential for successful socially responsible businesses. Therefore, CPSEs should have collaboration with academic institutions such as TISS, IITs, IIMs and similarly placed other such institutions on a perpetual basis. Till such time CPSEs develop such linkages locally, the National CSR Hub presently located at TISS, Mumbai would continue to act its designated role in this regard.
- **1.9.2** The tasks presently assigned to the National CSR Hub are as follows:
 - i) Nation-wide compilation, documentation and creation of database;
 - ii) Advocacy of the concepts;
 - iii) Research on the subject including publishing of research papers / articles and concept papers on specific issues;
 - iv) Preparation of panels of implementing organisations, monitoring and valuation agencies;
 - v) Promotional activities, including production of short films, printing of brochures, pamphlets promotional materials etc.;
 - vi) Organising Conferences, Seminars, Workshops both national and international:
 - vii) Act as a Think Tank;
 - viii) Setting up a National Data Base;
 - ix) Any other matter or activity pertaining to CSR and Sustainability entrusted to it by the Department of Public Enterprises;
- 1.9.3 Public sector companies can avail the services of the National CSR Hub in seeking guidance on the implementation of their CSR and Sustainability activities. For this, the companies will have to pay a service charge to the National CSR Hub. The service charge may be decided between the National CSR Hub and the company availing the services, but generally, the service charge should be nominal and adequate to cover the expenses of the services requisitioned and to

meet the proportionate cost of running the National CSR Hub establishment during the period of services availed.

1.9.4 The expenditure incurred by the public sector companies in availing the services of the National CSR Hub for the implementation of their CSR and Sustainability activities would be treated as a part of expenditure of the company under this budgetary Head.

1.10 MoU Evaluation

- **1.10.1** CPSEs would be evaluated under the MoU framework for their achievement in the area of Corporate Social Responsibility and Sustainability on the basis of certain key performance indicators.
- **1.10.2** More specifically they would be judged by:
 - i) the degree of involvement of the employees and the top management in internalising the CSR and Sustainability agenda within the organisation;
 - ii) the degree of success in implementing the CSR and Sustainability projects they undertake during the year;
 - iii) the expenditure they incur on these activities (vis-à-vis the annual budgetary allocation);
 - iv) the effectiveness of the two-tier organisational structure in the process of planning, implementing and monitoring the CSR activities:
 - v) the efforts made and the success achieved in the engagement of key stakeholders through adoption of a good corporate communication strategy;
 - vi) the adoption of sustainability reporting and disclosure procedures and practices.

The weightage assigned to each of these non-functional performance indicators of companies would be decided during the MoU task force meetings.

1.10.3 As regards the CSR and Sustainability projects, the guidelines make it mandatory for all CPSEs to undertake at least one project for the development of any one backward district of the country, and at least one project on environmental sustainability. There can be some overlapping of activities between these two projects, but whereas, one project is clearly focused on socio-economic development and inclusive growth of the under developed and neglected regions, the other project is focused mainly on protection of environment and biodiversity conservation.

However, Maharatna companies will have to submit, details of one additional project, making it a total of three projects for evaluation. Impact assessment would be done in cases of completed projects / activities. The on-going long term projects with an implementation span of several years would be adjudged by the achievement of targets set for the year under evaluation. Therefore, at the time of submission of their reports on CSR and Sustainability projects for the purpose of MoU evaluation, the CPSEs shall have to submit all details of planning, selection, implementation, monitoring, and impact assessment of the activities related to these projects. Hence, documented details regarding progress made in stages during implementation and in overcoming the difficulties encountered in the process, the resources deployed, the expenditure incurred, and the performance of the implementing agencies should be available for evaluation purpose.

- 1.10.4 As regards promotion of CSR agenda within the organisation, the CPSEs would have to provide evidence that initiatives were taken to sensitise the staff regarding the CSR and Sustainability policies of the organisation, and the need to adopt ethical business practices. The efforts made to impart training to the employees for the desired attitudinal change and their conversion to new production methods and commercial practices by leveraging appropriate technology aligned with social and environmental sustainability. CPSEs would have to give evidence through documents, photographs, reports etc. of their efforts and achievements in internalising socially responsible and sustainable policies in the organisation.
- 1.10.5 Each CPSE is required to have a two-tier organisational structure for planning, implementing and monitoring the CSR and Sustainability policies. Formulating policy, selecting CSR projects, devising implementation strategies, earmarking budgets, mobilising resources, engaging external specialised agencies, adopting effective communication strategies for linkage with all stakeholders, keeping the Board of Directors and the top management apprised of all important developments, and preparing sustainability reports will be the task of this two-tier structure. It is expected to function like the brain of the company in matters relating to CSR and Sustainability. The performance of each CPSE would be judged by how effectively this two-tier organisational structure discharges its role.

- **1.10.6** CPSEs will also be judged by their sustainability reporting and disclosure practices. From the format and content of these reports, the level of transparency and the sincerity of the company in accepting responsibility of the social, economic and environment impact of its activities would be judged.
- **1.10.7** As is the practice, CPSEs would have to submit their self-assessment reports regarding each performance indicators pertaining to Corporate Social Responsibility and Sustainability, as mentioned above.

1.11 Miscellaneous

- **1.11.1** The Note on `CSR and Sustainability Definition, Evolution of the Concepts, Recent Trends and practice' in the Annexures is not a part of the Guidelines, but serves as a useful background `Concept Paper' for reference to get a sense of the philosophy and spirit of CSR and Sustainability and how they are interpreted and practised in different situations. The other material given in the Annexures is also meant only for ready reference.
- **1.11.2** Projects / activities, whether planned or in various stages of implementation, as per previous guidelines on CSR issued by DPE in April 2010 and guidelines on Sustainable Development issued by DPE in September 2011, would continue to be recognised as valid till completed.
- **1.11.3** These guidelines are in consonance with the National Voluntary Guidelines for Social, Environmental & Economic Responsibilities of Business issued by the Ministry of Corporate Affairs in July 2011.
- **1.11.4** These guidelines will stand modified by the provisions of the new Companies Act and updated SEBI Guidelines as and when these are in place and made enforceable.

1.12 Repeal

1.12.1 These Guidelines will supersede all the Guidelines / circulars / instructions issued earlier by the Department of Public Enterprises (DPE) on this subject.

Annexure - I

Corporate Social Responsibility and Sustainability - Definition, Evolution of the Concepts, Recent trends and practices

- 1. The emergence of corporate social responsibility and sustainable development as important concerns of business activity is the result of realization that any business conducted with the sole motive of profit maximisation for the shareholders, in disregard of societal and environmental concerns is bound to fail in the long run.
- 2. The traditional concept of Business has come a long way since the famous economist and Nobel laureate, Milton Friedman famously proclaimed in 1970, "The business of business is to maximise profits, to earn a good return on capital invested and to be a good corporate citizen obeying the law no more and no less". In 1984, Edward Freeman introduced the stakeholder theory and argued that socially responsible activities helped business in building strong relationships with stakeholders, and that management must pursue actions that are optimal for a broad class of stakeholders rather than those that serve only to maximise shareholder interests. In 1989 another prominent economist, Kenneth Andrews exhorted corporates "to focus corporate power on objectives that are possible but sometimes less economically attractive than socially desirable". In 1998, John Elkington first introduced the concept of "Triple Bottom line" to emphasise that a company's performance is best measured by the economic, social and environmental impact of its activities.
- 3. These developments at the turn of the previous century are only indicative of several parallel movements, private initiatives and scholarly debates focussed on introduction of reforms in business, corporate governance and management practices. They arose out of a common concern for economic growth, environmental issues, social imperatives and enhanced ethical standards in

business. Cumulatively, they brought about an integration of environmental, social and economic aspects of business and espoused societal expectations from business to behave responsibly and deliver better governance.

- International organisation to lay down a charter of ten principles for all companies globally to respect and follow in their business operations. By asking companies to embrace, support and enact a set of core values in the areas of human rights, labour standards, environment and anti-corruption, it sets the agenda for corporate social responsibility for all corporate enterprises and provides a framework for initiation and practice of sustainability policies. The overwhelming endorsement which it received from the corporate world testifies that the UN Global Compact is the largest voluntary corporate responsibility initiative in the world that forges close linkage between business, society and environment in all development endeavours. Many other international bodies and associations like the OECD countries were quick in coming out with their set of guidelines for multinational corporations, largely in conformity with the principles of the UN Global Compact.
- 5. If in spite of such widespread awareness about corporate social responsibility and sustainable development, both these concepts have for long have been in search of definitions which could separately capture their all-encompassing essence and philosophy, it is because these concepts are dynamic and evolving. Corporate Social Responsibility is the responsibility which the corporate enterprises accept for the social, economic and environmental impact their activities have on the stakeholders. The stakeholders include employees, consumers, investors, shareholders, civil society groups, Government, non-government organisations, communities and the society at large. It is the responsibility of the companies to not only shield the diverse stakeholders from any possible adverse impact that their business operations and activities may have, but also entails affirmative action by the companies in the social, economic and environmental spheres as expected of them by the stakeholders, to the extent of their organisational resource capabilities. This is besides corporate legal obligation to comply with statutory rules and regulations regarding the conduct of business operations, and the duty to compensate the stakeholders in the event of any harm or collateral damage.

- 6. It is now universally accepted that corporate social responsibility is not a stand-alone, one time, ad hoc philanthropic activity. Rather, it is closely integrated and aligned with the business goals, strategies and operations of the companies. There is a close integration of social and business goals of companies.
- 7. Brundtland Commission's Report in 1987 defined sustainable development as "development that meets the needs of the present without compromising the ability of future generations to meet their own needs". This is considered to be a standard definition, judged by its widespread use and frequent citation. However, this definition seems to resolve the apparent conflict between economic development and environment protection only, without highlighting the social dimension of sustainable development. It was in the Johannesburg Declaration at the World Summit on Sustainable Development in 2002 that social development as the third pillar of sustainable development was clearly acknowledged.
- 8. Sustainable development poses a multi-dimensional challenge in terms of economic, social and environmental dimensions with each having competing claims for primacy. Corporate enterprises are expected to adopt sustainability policies that balance the trade-offs between these competing claims for the promotion and growth of business. An enduring and balanced approach to economic activity, social progress and environment protection is what is called for. But, for some reason, the concern for environmental protection continues to be emphasised and the social dimension of sustainable developments is often overlooked.
- 9. Sustainable development policies touch upon social issues such as welfare of employees, empowerment of the weaker sections, holistic development of backward regions, improvement of the working conditions of labour, etc. Activities undertaken by companies to address basic issues pertaining to health, nutrition, sanitation and education needs of the impoverished communities, for the promotion of skill development, capacity building and inclusive growth of society, are all sustainability activities.

- 10. CSR policies are closely linked with the practice of sustainable development. Sustainability practiced through CSR involves conduct of business operations in a way that minimizes harm to the environment and local communities located in the vicinity of a company's commercial / production units, while benefitting consumers and employees, and thus contributing to sustainable development. Through sustainability initiatives, which include development of new range of goods and services, and innovative production methods that are environmental and consumer friendly and cost effective, companies can enhance consumer satisfaction, and simultaneously boost business growth and profitability. The R&D department in companies helps in sustainability efforts through innovation that often changes consumer preference for new products and services that are beneficial for environment and society. In fact, CSR activities are generally so full with content of, and focused on sustainable development that often CSR initiatives cannot be easily separated from sustainability policies. Hence, to judge the performance of a company separately for its CSR activities and sustainability initiatives, is at times difficult and impractical, and for that reason it makes business sense to deal with them together.
- 11. Since corporate social responsibility and sustainability are so closely entwined, it can be said that Corporate Social Responsibility and Sustainability is a company's commitment to its stakeholders to conduct business in an economically, socially and environmentally sustainable manner that is transparent and ethical. Stakeholders include employees, investors, shareholders, customers, business partners, clients, civil society groups, Government and non-government organisations, local communities, environment and society at large.
- 12. Recent trends indicate that a company's corporate social responsibility and sustainability is not limited to its own operations and activities, but extends to its supply chain network, which includes service providers, vendors, contractors and other outsourced agencies. Therefore, companies, especially multinational companies, are nowadays careful in their selection of partners, agents, vendors and contractors abroad and prefer to do a thorough check of their credentials in corporate social responsibility and sustainability.

- 13. Growing awareness about corporate social responsibility and sustainability issues have led to attempts at devising some common matrices for measuring the performance of companies in these areas. Such attempts, though nowhere near perfection, at least underline the need for consistency, transparency and impartial measurement. A number of international private initiatives in this regard have led to the development of standards and benchmarks for voluntary disclosure, reporting and audit of corporate social responsibility and sustainability programmes. Most notable of these initiatives are the Global Reporting Initiative's (GRI) Sustainability Reporting Guidelines; AccountAbility's AA1000 standard based on John Elkington's triple bottom line (3BL) reporting; Social Accountability International's SA8000 standard; and, the ISO 14001 environmental management standard.
- 14. Due to increased customer interest, growing investor pressure, competitive labour markets, greater oversight over suppliers in the supply chain network, and increasing globalisation of business, there is demand for greater disclosure and audit of corporate social responsibility and sustainability reporting to establish good business citizenship credentials. Sustainability reporting is on the increase and a large number of organisations and companies worldwide have voluntarily adopted internationally accepted standards and frameworks like GRI for disclosure and reporting, and have offered their performance for measurement and audit against international benchmarks.
- 15. Corporate Social Responsibility and sustainability, if discharged sincerely, is perceived to bring with it several benefits for the companies. The spin offs can be by way of improving the brand image, preparing it for risk management through public goodwill in the event of a crisis, retaining and attracting talent for the organisation, winning the confidence of the investors and shareholders, improving its relations with important stakeholders, and positioning the company for competitive business advantage and financial gains in the long run.
- **16.** The benefits that a company expects to reap from its CSR and Sustainability policies, or the motivation behind these policies is of great significance in determining the kind of CSR and Sustainability activities that it undertakes, or the

implementation strategy that it chooses to adopt in pursuit of these policies. CSR activities prompted by 'genuine concern' for social and environmental issues produce implementation models different from those motivated by 'enlightened self-interest' of a company. CSR and Sustainability activities taken up as a part of 'public relations' campaign for enhancing the 'brand image', or for earning 'public goodwill' are different from CSR and Sustainability activities undertaken by a company to obtain 'license to operate' in certain areas.

- 17. From amongst the various perspectives of CSR and the different prevalent practices of CSR, the one that finds favour with the private multi-national companies of the developed economies is the 'strategic CSR', or CSR based on 'enlightened self-interest' of companies. This approach is supported and endorsed by the doctrine of "shared value" propounded by eminent Harvard economists Michael Porter and Mark Kramer. This approach seeks financial gains for companies from the activities they undertake in discharging their corporate social responsibility. According to Porter and Kramer "The essential test that should guide CSR is not whether a cause is worthy but whether it presents an opportunity to create shared value - that is, a meaningful benefit for society that is also valuable to the business". Creating "Shared Value" involves creating new business opportunities and developing new products that are profitable for companies while simultaneously contributing to social development. Through 'strategic CSR' companies seek to exploit "opportunities to achieve social and economic benefits simultaneously". Putting it succinctly, companies look for business opportunities in socio-economic problems besetting societies.
- 18. Creating "shared value" approach offers a good model for corporate enterprises to conduct their normal business operations, but it may not be the best suited for activities undertaken under CSR and Sustainability by the public sector enterprises in India because there appears to be an unstated but underlying direction for spending the mandatory budgetary allocation for CSR for public good, social value creation, and social causes.
- 19. Engaging the stakeholders in a dialogue to know their expectations is an important aspect of corporate social responsibility and sustainability. It is

observed that corporate enterprises operating in different socio-economic conditions differ in their understanding of the range of stakeholders to be covered through their CSR activities, their assessment of the expectations of the stakeholders, and the mechanism of engagement of the stakeholders.

- 20. In the developed economies where the basic needs of the society are adequately taken care of, either through economic advancement, or by strong state welfare system like social security schemes for citizens, the corporate enterprises in such developed countries in their selection of CSR and Sustainability activities, are mainly concerned about the stakeholders directly impacted by their business operations, like employees, consumers, shareholders, vendors, contractors, service providers and environment. And from the CSR and Sustainability activities they pursue, they seek and expect financial gains for business also.
- However, in developing economies like India, where socio-economic disparities are glaring and state social security network is also not available to all, the responsibility of public sector enterprises gets enlarged to cover a wider spectrum of stakeholders, at time even those that are not directly impacted, like interest groups, government and non-government organisations, communities and the society at large. In such situations, stakeholders expect public corporations to assume social responsibility for inclusive socio-economic growth and lend support to efforts aimed at development of backward regions, empowerment of the weaker sections, and upliftment of the deprived and marginalised communities. Social and environmental concerns tend to assume primacy over immediate business gains.
- Thus, there can be variations in the perception of corporate social responsibility and sustainability, and its implementation strategies, because different stakeholders in different socio-economic situations have different expectations from business and the way it should be conducted.

Annexure - II

Backward Districts identified by the Planning Commission for Backward Regions Grant Fund (BRGF)

List of 272 Districts

ANDHRA PRADESH							
1	ADILABAD	2	ANANTAPUR				
3	CHITTOOR	4	CUDDAPAH				
5	KARIMNAGAR	6	KHAMMAM				
7	MAHBUBNAGAR	8	MEDAK				
9	NALGONDA	10	NIZAMABAD				
	RANGAREDDI	12	VIZIANAGARAM				
	WARANGAL	112	VIZIANAGAIVAIVI				
13	ARUNACHAL PRADESH						
1	UPPER SUBANSIRI	1					
	ASSAM						
1	BARPETA	2	BONGAIGAON				
3	CACHAR	4	DHEMAJI				
5	GOALPARA	6	HAILAKANDI				
7	KARBI ANGLONG	8	KOKRAJHAR				
9	LAKHIMPUR	10	MARIGAON				
11	NORTH CACHAR HILLS	12	CHIRANG				
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3	BANKA	4	BEGUSARAI				
5	BHAGALPUR	6	BHOJPUR				
7	BUXAR	8	DARBHANGA				
9	GAYA	10	GOPALGANJ				
11	JAMUI	12	JEHANABAD				
13	KAIMUR (BHABUA)	14	KATIHAR				
15	KHAGARIA	16	KISHANGANJ				
17	LAKHISARAI	18	MADHEPURA				
19	MADHUBANI	20	MUNGER				
21	MUZAFFARPUR	22	NALANDA				
23	NAWADA	24	PASHCHIM CHAMPARAN				
25	PATNA	26	PURBI CHAMPARAN				
27	PURNIA	28	ROHTAS				
29	SAHARSA	30	SAMASTIPUR				
31	SARAN	32	SHEIKHPURA				
33	SHEOHAR	34	SITAMARHI				
35	SUPAUL	36	VAISHALI				
37.	ARWAL	38	SIWAN				
	CHHATTISGARH						
1	BASTAR	2	BILASPUR				
3	DANTEWADA	4	DHAMTARI				
5	JASHPUR	6	KABIRDHAM				
7	KANKER	8	KORBA				
9	KOREA	10	MAHASAMUND				

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1	MAHENDRAGARH	2		SIRSA				
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15	PAKUR		PAL					
17	RANCHI			EBGANJ				
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21	WEST SINGHBHUM	22.	KHU	INTI				
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5	CHANDRAPUR	6	DHU					
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1	LAWNGTLAI	2	SAIHA					
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3	WOKHA	4.	LONGLENG					
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3	DEOGARH	4	DHENKANAL					
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9	KANDHAMAL	10	KEONJHAR					
11	KORAPUT	12	MALKANGIRI					
13	MAYURBHANJ	14	NABARANGPUR					
15	NUAPADA	16	RAYAGADA					
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1	AMBEDKAR NAGAR	2	AZAMGARH					
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5	BANDA	6	BARABANKI					
7	BASTI	8	BUDAUN					
9	CHANDAULI	10	CHITRAKOOT					
11	ETAH	12	FARRUKHABAD					
13	FATEHPUR	14	GONDA					
15	GORAKHPUR	16	HAMIRPUR					
17	HARDOI	18	JALAUN					
19	JAUNPUR		KAUSHAMBI					
21	KHERI	22	KUSHI NAGAR					

LALITPUR	24	MAHARAJGANJ			
MAHOBA	26	MIRZAPUR			
PRATAPGARH	28	RAE BARELI			
SANT KABEER NAGAR	30	SHRAVASTI			
SIDDHARTH NAGAR	32	SITAPUR			
SONBHADRA	34	UNNAO			
KANSHIRAM NAGAR					
UTTARAKHAND					
CHAMOLI	2	CHAMPAWAT			
TEHRI GARHWAL					
WEST BENGAL					
24 PARAGANAS SOUTH	2	BANKURA			
BIRBHUM	4	DINAJPUR DAKSHIN			
DINAJPUR UTTAR	6	JALPAIGURI			
MALDAH	8	MEDINIPUR EAST			
MEDINIPUR WEST	10	MURSHIDABAD			
PURULIA					
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Source: Planning Commission

Annexure - III

UN Global Compact Principles

The Ten Principles

The UN Global Compact's ten principles in the areas of human rights, labour, the environment and anti-corruption enjoy universal consensus and are derived from:

- The Universal Declaration of Human Rights
- The International Labour Organization's Declaration on Fundamental Principles and Rights at Work
- The Rio Declaration on Environment and Development
- The United Nations Convention Against Corruption

The UN Global Compact asks companies to embrace, support and enact, within their sphere of influence, a set of core values in the areas of human rights, labour standards, the environment and anti-corruption:

Human rights

- <u>Principle 1</u>: Businesses should support and respect the protection of internationally proclaimed human rights; and
- **Principle 2**: Make sure that they are not complicit in human rights abuses.

Labour standards

- <u>Principle 3</u>: Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining;
- **Principle 4**: the elimination of all forms of forced and compulsory labour;
- **Principle 5**: the effective abolition of child labour, and

• **Principle 6**: the elimination of discrimination in respect of employment and occupation.

Environment

- <u>Principle 7</u>: Businesses should support a precautionary approach to environmental challenges;
- <u>Principle 8</u>: undertake initiatives to promote greater environmental responsibility; and
- **Principle 9**: encourage the development and diffusion of environmentally friendly technology.

Anti-corruption

 <u>Principle 10</u>: Businesses should work against corruption in all its forms, including extortion and bribery.

Source: http://www.unglobalcompact.org/aboutthegc/thetenprinciples/index.html

Annexure – IV

UN Millennium Development Goals

At the Millennium Summit in September 2000 the largest gathering of world leaders in history adopted the UN Millennium Declaration, committing their nations to a new global partnership to reduce extreme poverty and setting out a series of time-bound targets, with a deadline of 2015 that have become known as the Millennium Development Goals.

The goals (MDGs) are:

- 1. Eradicate Extreme Hunger and Poverty
- 2. Achieve Universal Primary Education
- 3. Promote Gender Equality and Empower Women
- 4. Reduce Child Mortality
- 5. Improve Maternal Health
- 6. Combat HIV/AIDS. Malaria and other diseases
- 7. Ensure Environmental Sustainability
- 8. Develop a Global Partnership for Development

The United Nations Millennium Campaign, started in 2002, supports and inspires people from around the world to take action in support of the Millennium Development Goals.

"The Millennium Development Goals set time bound targets, by which progress in reducing income poverty, hunger, disease, lack of adequate shelter and exclusion – while promoting gender equality, health, education and environmental sustainability – can be measured. They also embody basic human rights – the rights of each person on the planet to health, education, shelter and security. The Goals are ambitious but feasible and, together with the comprehensive United Nations development agenda, set the course for the world's efforts to alleviate extreme poverty by 2015."

United Nations Secretary-General, Ban Ki-Moon

Source1: http://www.unmillenniumproject.org/goals/index.htm Source2: http://www.un.org/millenniumgoals/bkgd.shtml

Annexure - V

OECD Guidelines for Multinational Enterprises

The OECD Guidelines for Multinational Enterprises are non-binding recommendations covering all major areas of business ethics addressed by governments to multinational enterprises operating in or from adhering countries. The Guidelines were adopted on 21 June 1976 by OECD member states. The last update of the OECD Guidelines was adopted in May 2011. The new text introduces provisions on human rights, workers and wages, and climate change. It establishes that enterprises should avoid causing or contributing to adverse impacts through their own activities or through business relationships, and it recommends that companies exercise due diligence to ensure they live up to their responsibilities.

Content

The OECD Guidelines provide voluntary principles and standards for responsible business conduct in the following areas:

- Information disclosure
- Human Rights
- Employment
- Combating bribery, bribe solicitation, and extortion
- Consumer interests
- Science and technology
- Competition and
- Taxation

Core issues include:

- Respect for labour standards
- Contribution to sustainable development
- Respect for human rights
- Environment protection
- Combating Bribery and corruption
- Whistle-blower protection
- Supply chain responsibility

Source: http://oecdwatch.org/about-oecd/guidelines

F. No.15 (13)/2013-DPE (GM) Government of India Ministry of Heavy Industries & Public Enterprises (Department of Public Enterprises)

Public Enterprises Bhawan Block No. 14, C.G.O. Complex Lodhi Road, New Delhi- 110 003 Dated the 21st October, 2014

OFFICE MEMORANDUM

Subject:

Guidelines on Corporate Social Responsibility and Sustainability for Central

Public Sector Enterprises.

The undersigned is directed to enclose the "Guidelines on Corporate Social Responsibility and Sustainability for Central Public Sector Enterprises". These guidelines will supersede the guidelines on Corporate Social Responsibility and Sustainability issued by DPE vide OM No. 15 (7)/2012-DPE (GM)-GL-104 dated the 12th April, 2013. The guidelines would supplement CSR Rules (under Companies Act, 2013) notified by Ministry of Corporate Affairs and are issued in consultation with them.

- 2. These guidelines have the approval of Minister (Heavy Industries & Public Enterprises) and are effective from 1.4.2014.
- 3. All the administrative Ministries / Departments are requested to bring these guidelines to the notice of CPSEs under their respective jurisdiction for necessary action.

Encl: as above

(Umesh Dongre) Director

Telefax: 24363066

To,

Secretaries of all administrative Ministries/ Departments concerned with CPSEs.

Copy to: Chief Executives of all CPSEs.

Guidelines on Corporate Social Responsibility And Sustainability For Central Public Sector Enterprises

w.e.f. 01.04.2014

Department of Public Enterprises

1.0. Background

- 1.1. The Government of India enacted the Companies Act 2013 in August 2013. Section 135 of the Companies Act 2013 (hereinafter referred to as 'the Act') deals with the subject of Corporate Social Responsibility (CSR). It lays down the qualifying criteria based on net worth, turnover, and net profit for companies which are required to undertake CSR activities and, interalia, specifies the broad modalities of selection, implementation and monitoring of the CSR activities by the Boards of Directors of companies. The activities which may be included by companies in their CSR policies are listed in Schedule VII of the Act. The provisions of Section 135 of the Act and Schedule VII of the Act apply to all companies, including CPSEs.
- 1.2. The Ministry of Corporate Affairs has formulated CSR Rules (hereinafter referred to as the 'CSR Rules'), under the provisions of the Act and issued the same on 27.2.2014. The CSR Rules are applicable to all companies, including CPSEs w.e.f. 1.4.2014.
- 1.3 All CPSEs shall have to comply with the provisions of the Act and the CSR Rules. Any amendment notified by the Ministry of Corporate Affairs in the CSR Rules, or in Schedule VII of the Act will also be binding on the CPSEs.
- 1.4 Prior to the notification of CSR Rules, DPE Guidelines on CSR and Sustainability issued in December 2012, were applicable to CPSEs w.e.f. 01.04.2013. In DPE guidelines, CSR and sustainable development were treated as complementary and, therefore, dealt with together. CSR was seen as an important constituent of the overarching framework of sustainability. The present guidelines of DPE are also intended to reinforce the complementarity of CSR and sustainability and to advise the CPSEs not to overlook the larger objective of sustainable development in the conduct of business and in pursuit of CSR agenda.

2.0. DPE Guidelines on CSR and Sustainability for CPSEs

- 2.1. The CSR provisions of the Act, Schedule VII of the Act, and the CSR Rules are inviolable. However, in addition to the CSR provisions of the Act and the CSR Rules, the Department of Public Enterprises (DPE) has formulated Guidelines on CSR and Sustainability (hereinafter referred to as 'the Guidelines') which are applicable to CPSEs. It is clarified that the Guidelines do not supersede or override any provision of the Act, or Schedule VII of the Act, or the CSR Rules, but will only supplement them. The Guidelines are in the nature of initiatives or endeavour which the key stakeholders expect of CPSEs in the discharge of their Corporate Social Responsibility. Any possible situation in which there may be a conflict between the CSR Rules and the Guidelines, is not envisaged. However, it is clarified that in case of any perceived conflict between the CSR Rules and the Guidelines, the former shall prevail in all circumstances.
- 2.2 The term Sustainability has been used in conjunction with CSR in the title of DPE Guidelines because CSR activities which are envisaged in the Act and in the CSR Rules can be supplemented with sustainability initiatives as both aim at achieving sustainable development goals. In the Guidelines the need for taking sustainability initiatives is emphasised in addition to the requirement of mandatory compliance with the CSR Rules. The Guidelines are aimed at providing an over Sustainability arching framework of within which CSR firmly embedded. Therefore, CPSEs are advised to read the CSR Rules together with the Guidelines to clearly understand what is expected of them by the stakeholders.
- 2.3 The Act enjoins all companies to have a CSR policy, and the information which needs to be furnished in the CSR policy is specified in the CSR Rules. There is to be no deviation from the mandatory provisions of the Act and the CSR Rules in this regard. However, the CSR policy document of a CPSE should also include a vision and mission statement of how the CPSE proposes to comply with the Guidelines. The broad sustainability initiatives which a CSPE intends to undertake should also find mention therein. Since CSR and Sustainability issues are complementary in nature, and both are to be mentioned in the policy document, it is suggested that it may be referred to as 'CSR and Sustainability' policy. The change in nomenclature of the policy document and its information expanse would not in any way detract from the CPSE's commitment to CSR, or dilute its content. Rather, it would only indicate the willingness of the CPSE to voluntarily take a few extra steps to address social, economic and environmental concerns, which may be beyond the realm of CSR as envisaged in the Act and the CSR Rules, but are nevertheless worthy of attention for promotion of sustainable development in its diverse dimensions.

- 2.4 The following Guidelines applicable to all CPSEs are generally in the nature of guiding principles. The guidelines contain certain additional requirements as mentioned below:
- i) It is mandatory for all profit making CPSEs to undertake CSR activities as per the provisions of the Act and the CSR Rules. Even the CPSEs which are not covered under the eligibility criteria based on threshold limits of net-worth, turnover, or net profit as specified by Section 135 (1) of the Act, but which made profit in the preceding year, would also be required to take up CSR activities as specified in the Act and the CSR Rules, and such CPSEs would be expected to spend at least 2% of the profit made in the preceding year on CSR activities.
- ii) All CPSEs must adopt a CSR and Sustainability Policy specific to their company with the approval of the Board of Directors. The philosophy and spirit of CSR and Sustainability must be firmly ingrained in the policy and it must be consistent with the CSR provisions of the Act, Schedule VII of the Act, CSR Rules, the Guidelines, and the policy directions issued by the Government from time to time. The CSR and Sustainability policy of a CPSE should serve as the referral document for planning its CSR activities in accordance with Schedule VII of the Act and give a road map for formulation of actionable plans.
- iii) If the CPSEs feel the necessity of taking up new CSR activities / projects during the course of a year, which are in addition to the CSR activities already incorporated in the CSR policy of the company, the Board's approval of such additional CSR activities would be treated as amendment to the policy.
- iv) It would be mandatory for all CPSEs which meet the criteria as laid down in Section 135(1) of the Act, to spend at least 2% of the average net profits of the three immediately preceding financial years in pursuance of their CSR activities as stipulated in the Act and the CSR Rules. This stipulated percentage of average net profits is to be spent every year in a manner specified in the Act and CSR Rules. In case a company fails to spend such amount, it shall have to specify the reasons for not spending it. However, in case of CPSEs mere reporting and explaining the reasons for not spending this amount in a particular year would not suffice and the unspent CSR amount in a particular year would not lapse. It would instead be carried forward to the next year for utilisation for the purpose for which it was allocated.
- v) While selecting CSR activities / projects from the activities listed in Schedule VII of the Act, CPSEs should give priority to the issues which are of foremost concern in the national development agenda, like safe drinking water for all, provision of toilets especially for girls, health and sanitation, education, etc. The main focus of CSR and Sustainability policy of CPSEs should be on sustainable development and inclusive growth, and to address the basic needs of the deprived,

under privileged, neglected and weaker sections of the society which comprise of SC, ST, OBCs, minorities, BPL families, old and aged, women / girl child, physically challenged, etc.

- vi) For CPSEs to fully exploit their core competence and mobilize their resource capabilities in the implementation of CSR activities / projects, they are advised to align their CSR and Sustainability policy with their business policies and strategies to the extent possible, and select such CSR activities / projects which can be better monitored through in-house expertise.
- vii) All CPSEs are expected to act in a socially, economically and environmentally sustainable manner at all times. Even in their normal business activities, public sector companies should try to promote sustainable development through sustainability initiatives by conducting business in a manner that is beneficial to both, business and society. They are advised not to lose sight of their social and environmental responsibility and commitment to sustainable development even in activities undertaken in pursuance of their normal course of business. National and global sustainability standards which promote ethical practices, transparency and accountability in business may be referred to as guiding frameworks to plan, implement, monitor and report sustainability initiatives. But the amount spent on sustainability initiatives in the pursuit of sustainable development while conducting normal business activities would not constitute a part of the CSR spend from 2% of profits as stipulated in the Act and the CSR Rules.
- viii) As a part of their sustainability initiatives CPSEs are expected to give importance to environmental sustainability even in their normal mainstream activities by ensuring that their internal operations and processes promote renewable sources of energy, reduce / re-use / recycle waste material, replenish ground water supply, protect / conserve / restore the ecosystem, reduce carbon emissions and help in greening the supply chain. CPSEs are expected to behave in a responsible manner by producing goods and services which are safe and healthy for the consumers and the environment, resource efficient, consumer friendly, and environmentally sustainable throughout their life cycles i.e. from the stage of raw material extraction to production, use / consumption, and final disposal. However, such sustainability initiatives will not be considered as CSR activities as specified in the CSR Rules, and the expenditure incurred thereon would also not constitute a part of the CSR spend. Nevertheless, CPSEs are encouraged to take up such sustainability initiatives from their normal budgetary expenditure as it would demonstrate their commitment to sustainable development.
- ix) Sustainability initiatives would also include steps taken by CPSEs to promote welfare of employees, especially women, physically challenged, SC / ST / OBC categories, by addressing their concerns of safety, security, professional enrichment and healthy working conditions beyond what is mandated by

law. However, expenditure on such sustainability initiatives would not qualify as CSR spend.

- x) The philosophy and spirit of CSR and Sustainability should be understood and imbibed by the employees at all levels and get embedded in the core values of the company.
- xi) CPSEs should extend their reach and oversight to the entire supply chain network to ensure that as far as possible suppliers, vendors, service providers, clients, and partners are also committed to the same principles and standards of corporate social responsibility and sustainability as the company itself. CPSEs are encouraged to initiate and implement measures aimed at 'greening' the supply chain.
- xii) As mentioned in the Act, CPSEs should give preference to the 'local area' in selecting the location of their CSR activities. It is desirable that the Board of Directors of CPSEs define the scope of the 'local area' of their commercial units / plants / projects, keeping in view the nature of their commercial operations, the extent of the impact of their operations on society and environment, and the suggestions / demands of the key stakeholders, especially those who are directly impacted by the company's commercial operations / activities. The definition of 'local area' may form part of the CSR policy of the CPSE.
- xiii) After giving due preference to the local area, CPSEs may also undertake CSR activities anywhere in the country. The Board of Directors of each CPSE may also decide on an indicative ratio of CSR spend between the local area and outside it, and this may be mentioned in the CSR policy of the CPSE. CPSEs, which by the very nature of their business have no specific geographical area of commercial operations, may take up CSR activities / projects at any location of their choice within the country.
- xiv) As far as possible, CPSEs should take up the CSR activities in project, which entails planning the stages of execution in advance by fixing targets at different milestones, with pre-estimation of quantum of resources required within the allocated budget, and having a definite time span for achieving desired outcomes.
- xv) CPSEs should devise a communication strategy for regular dialogue and consultation with key stakeholders to ascertain their views and suggestions regarding the CSR activities and sustainability initiatives undertaken by the company. However, the ultimate decision in the selection and implementation of CSR activities would be that of the Board of the CPSE.
- xvi) As per the CSR Rules, all companies are required to include an annual report on CSR in their Board's Report. The template / format for reporting CSR activities as provided by CSR Rules should be strictly adhered to. However, CPSEs shall also have to include in the Board's Report a brief narrative on the action taken

for the implementation of the Guidelines so that the stakeholders are informed of not only the CSR activities but also of the sustainability initiatives taken by the CPSEs. CPSEs are further advised to prepare an Annual Sustainability Report, which would go a long way in imparting greater transparency and accountability to the company's operations, apart from improving the brand image.

xvii) It is desirable that CPSEs get a baseline/ need assessment survey done prior to the selection of any CSR activity. It is also desirable that CPSEs should get an impact assessment study done by external agencies of the CSR activities / projects undertaken by them. Impact assessment is mandatory for mega projects, the threshold value of which can be determined by the Board of a CPSE and specified in its CSR and Sustainability policy. However, the expenditure incurred on baseline survey and impact assessment study should be within the overall limit of 5% of administrative overheads of CSR spend as provided for under the CSR Rules.

xviii) Within the provisions of the Act, Schedule VII of the Act, and the CSR Rules, CPSEs are encouraged to take up CSR activities / projects in collaboration with other CPSEs for greater social, economic and environmental impact of their CSR activities / projects.

xix) CSR projects taken up by CPSEs in 2013-14 under DPE guidelines on CSR & Sustainability which were effective from 1st April 2013, may be continued till their completion. However, CPSEs to ensure that all new CSR activities / projects are in accordance with the CSR Rules.

- xx) CPSEs which are statutory corporations should also comply with the provisions of the Act, CSR Rules and the Guidelines.
- xxi) These guidelines will supersede the guidelines / circulars / instructions issued earlier by DPE on the subject of CSR and Sustainability.

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F. No.15 (13)/2013-DPE (GM) Government of India Ministry of Heavy Industries & Public Enterprises (Department of Public Enterprises)

Public Enterprises Bhawan Block No. 14, C.G.O. Complex Lodhi Road, New Delhi- 110 003 Dated the 20th November, 2014

OFFICE MEMORANDUM

Subject:

Contribution towards Swachh Bharat Kosh, Clean Ganga Fund and Prime Minister's National Relief Fund under DPE Guidelines on Corporate Social Responsibility (CSR) and Sustainability

The undersigned is directed to refer to the DPE Guidelines on Corporate Social Responsibility (CSR) and Sustainability issued vide O.M. dated 21.10.2014 and to say that:

- iii) Contributions to Swachh Bharat Kosh set up by the Central Government for promotion of sanitation and to Clean Ganga Fund set up by the Central Government for the rejuvenation of River Ganga shall also be considered as expenditure under CSR.
- iv) As far as contributions towards Prime Minister's National Relief Fund (PMNRF) are concerned the advisory issued vide DPE OMs No. 15(9)/2013- DPE(GM) dated 19th September, 2013 and dated 19th September, 2014 still holds good. It is reiterated that contributions flowing out of budgetary resources, profits or from Balance Sheets of PSEs are not accepted in PMNRF. PMNRF accepts only voluntary contributions by individual and institutions.
- 2. All administrative Ministries/ Departments are requested to bring this to the notice of the Chief Executives of CPSEs under their control for compliance.

(Umesh Dongre) Director

To

Secretaries of all administrative Ministries/Departments concerned with CPSEs.

Copy to: CMDs/ MDs of CPSEs

No. CSR-15/0008/2014- Dir (CSR)
Government of India
Ministry of Heavy Industries & Pubic Enterprises
Department of Public Enterprises

Public Enterprises Bhavan Block No. 14, CGO Complex Lodi Road, New Delhi-110003 Dated: 1st August, 2016

OFFICE MEMORANDUM

Subject: Observance of transparency and due diligence in selection and implementation of activities under CSR by CPSEs.

The undersigned is directed to refer to the subject cited above and to state that after coming into force of Corporate Social Responsibility (CSR) provisions under Section 135 of Companies Act, 2013, all CPSEs crossing the threshold under the Act are mandated to allocate 2% of their average net profits (PBT) of the three preceding years for undertaking CSR activities for the year concerned.

- 2. Keeping in view the above and the recommendations of COPU, all Ministries/ Departments mandated to implement CSR are requested to advise the following to the CPSEs under their administrative jurisdiction:
 - (i) It should be ensured that CSR activities selected for implementation fall within the list of activities given under Schedule-VII of the Companies Act, 2013.
 - (ii) It should be ensured that the criteria for selection and engagement with stakeholders are clearly outlined for prioritizing the needs of the people and selection of activities / projects under CSR activities.
 - (iii) CSR policies of CPSEs should be uploaded in the public domain on their websites as per Section 135 of Companies Act, 2013 and associated CSR Rules indicating the details of CSR activities / projects along with the allocation of funds.
 - (iv) Observance of transparency and due diligence in the selection and implementation of activities under CSR should be ensured.
 - (v) An institutionalized mechanism for monitoring, reporting and evaluation should be introduced by CPSEs implementing CSR.
 - (vi) All efforts should be made by CPSEs to fully utilize the allocated CSR funds for the year.
- 3. This OM supersedes Guidelines on CSR & Sustainability issued vide DPE's OM No. 15(13)/2013-DPE (GM) dated 21st October, 2014.

(S. Meenakshisundaram)

Director

Telefax: 24362770

To,

Secretaries of all Ministries/ Departments concerned with CPSEs.

Copy to: Chief Executives of all CPSEs.

DPF/GM-0050/2014-GM-FTS-1980 Government of India Ministry of Heavy Industries & Public Enterprises Department of Public Enterprises

Public Enterprises Bhawan, Block no. 14, CGO complex, Lodhi Road, New Delhi-110003. Dated: 17 May, 2018

OFFICE MEMORANDUM

Subject: Implementation of the Apprenticeship Act in CPSEs – regarding.

The Government of India has brought in comprehensive reforms and amendments in the Apprentices Act, 1961 and Apprenticeship Rules in December, 2014. Key amendments are:

- (i) Establishments have been allowed to engage apprentices within a band of 2.5% to 10% of the total strength of employees.
- (ii) Establishments have been allowed to conduct apprenticeship training in optional trades also in addition to designated trades.
- (iii) Scope has been extended also to non-engineering occupations.
- (iv) Restriction on the inspection by officers.
- (v) Aggregation of apprentices and establishments especially MSMEs through Third Party Agency.
- (vi) The procedural simplification has been provided through the following measures:
 - Submission of returns and other information through online portal
 - Submission of apprenticeship contract through portal and its time bound approval.
- Further, Ministry of Skill Development & Entrepreneurship has notified an ambitious new scheme titled "National Apprenticeship Promotion Scheme" (NAPS) on 19th August, 2016 to promote apprenticeship training. The scheme provides for reimbursement of 25% of the stipend payable to apprentices directly to employees. The scheme also envisages sharing of the cost of basic training with "Basic Training Providers (BTPS)" in respect of apprentices who come directly to undertake apprenticeship training without any formal training. The guidelines of NAPS are available at www.apprenticeship.gov.in.

Cont./2

- As there is a huge potential in apprenticeship training program in CPSEs, it is expected that CPSEs will play a proactive role in promoting apprenticeship training and are expected to:
 - (i) Engage apprentices within a band of 2.5% to 10% of the total strength of employees
 - Apprentices may be engaged either in designated trade or in optional trade (ii)
 - (iii) Avail the benefits of NAPS.
- In view of above, all the Ministries/ Departments concerned with CPSEs are requested to issue suitable instructions to CPSEs under their administrative control to comply with the provisions of the said Act and rules frames in this regards along with specific points emphasized at Para 3 above.

Tel: 24360736

To.

Secretaries of all Ministries/Departments concerned with CPSEs.

Copy to:-

- 1. CMD/Chief Executive of all CPSEs.
- 2. Secretary, Ministry of Skill Development and Entrepreneurship.
- 3. Secretary (Coordination) in the Cabinet Secretariat in reference to E-samiskha Action Point No. 4274/4.
- 4. NIC, DPE to upload at DPE web-site under what's New and under Guidelines/ Miscellaneous.
- 5. Director, MoU, DPE for further necessary action.

No. CSR-08/0002/2018-Dir (CSR) Government of India Ministry of Heavy Industries & Public Enterprises Department of Public Enterprises

Public Enterprises Bhawan, Block No. 14, C.G.O. Complex, Lodi Road, New Delhi-110003 Dated: 10th December, 2018

OFFICE MEMORANDUM

Subject: Guidelines for CSR expenditure of CPSEs.

One of the recommendations which emerged from the CPSEs Conclave held in April 2018 was related to utilization of CSR funds in a focussed manner towards national priorities by adopting a theme based approach every year. Detailed deliberations on this recommendation were held subsequently by Department of Public Enterprises (DPE) with CPSEs, select Ministries/Departments, NITI Aayog and the Committee of Secretaries. Based on the deliberations, the Competent Authority has approved the following course of actions for undertaking CSR activities by Central Public Sector Enterprises (CPSEs):

- A common theme may be identified for each year for undertaking CSR by CPSEs.
- (ii) For the current year 2018-19, school education and health care may be taken up as the theme for focussed intervention.
- (iii) CSR expenditure for thematic programme should be around 60% of annual CSR expenditure of CPSEs.
- (iv) Aspirational Districts may be given preference. (A list of 112 Aspirational Districts as identified by NITI Aayog is attached at Annexure-I).
- (v) The annual theme for the future will be decided by the Competent Authority separately.
- 3. The Competent Authority has further entrusted to NITI Aayog the responsibility to pilot the programme.
- Accordingly, the CPSE undertaking CSR activity in Aspirational districts would: (i) designate a senior level functionary as nodal officer to liaise closely with the District Administration of concerned Aspirational district (ii) furnish the details of nodal officer along with the name of selected aspirational district(s) to NITI Aayog, DPE and concerned administrative Ministry/Department of the CPSE (iii) furnish the details of projects funded by CPSE under CSR in an aspirational district to NITI Aayog, DPE and concerned administrative Ministry/Department of CPSE (iv) brief Prabhari Officer the concerned Central of Aspirational District Secretary/Additional Secretary nominated by GOI for aspirational district), about the CSR project being funded by CPSE. The Aspirational District wise details of Central Prabhari Officers are provided at Annexure I.



- 5. It will be the responsibility of the concerned CPSE to ensure that all the CSR activities being undertaken are in accordance with the relevant provisions of the Companies Act 2013, its Schedules and Rules issued under the said Act and there is no deviation from statutory provisions.
- 6. These guidelines are in supersession of earlier advisory of DPE dated 1st August 2016 regarding utilisation of 33% of CSR funds by CPSEs towards Sanitation and SBM activities.
- 7. All the administrative Ministries/Departments are requested to bring these guidelines to the notice of CPSEs under their jurisdiction for necessary action.
- 8. This issues with the approval of Hon'ble Minister (HI&PE).

mos

(B.N. Mishra)

Director

Tel: 011-24363066

Encl: As Above

To.

- Secretaries of Ministries/Departments concerned with all CSR eligible CPSEs.
- 2. Chief Executives of all CSR eligible CPSEs.

Copy for information to:

- 1. Cabinet Secretariat w.r.t. their U.O. No. 252/6/2017-Cab.III dated 14.11.2018
- 2. CEO, NITI Aayog.
- PPS to Secretary/ PPS to Addl. Secretary/ PA to Jt. Secretary/ PS to Adviser (SKG)/ PS to Adviser (AK)/PA to DDG
- Sr. Technical Director, NIC, DPE with the request to upload the above OM on the website of DPE.

					Central Prabhari Officer	Officer	
No.	SI.No. State	District	Name	Designation	Mobile #	Landline #	Email
4	1 Andhra Pradesh	Vizianagaram	BH Anil Kumar	Executive Director,	8527607799 23438286	23438286	ed.nidm@nic.in
2	2 Andhra Pradesh	Visakhapatnam	Shiv Das Meena	JS, MoHUA	9445030000 23062309	23062309	mshivdas@ias.nic.in
3	3 Andhra Pradesh	Y.S.R.·Kadapa	B Kishore	JS, DoA&FW	8008717878 23384309	23384309	jsrfs-agri@gov.in
4	4 Arunachal Pradesh	Namsai	Amar Nath	JS, MoPNG		23381832	amar.nath94@nic.in
5	5 Assam	Goalpara	Ram Mohan Mishra	AS, MSME	8575017989 23061176	23061176	rm.mishra@nic.in, dcmsme@nic.in
9	6 Assam	Barpeta	Ashish Kumar Bhutani	JS, DoAC&FW		23389208,	jscc-agri@nic.in
-	7 Assam	Hailakandi	S K Khare	JS, DEA	9968096476 23094905	23094905	sameerkhare911@nic.in
×	8 Assam	Baksa	Pramod K Tiwari	JS, Food &PD	8811094885 23384308	23384308	Jspd.fpd@nic.in
6	9 Assam	Darrang	Paban Kumar Borthakur	JS, DoAC&FW	9810524002 23381503	23381503	pabankb@nic.in
0	10 Assam	Udalguri	Vijayendra	JS, D/o Defence	9810033506 23011219	23011219	jsns@ddpmod.gov.in
-	11 Assam	Dhubri	Atul Chaturvedi	AS, DIPP	9810283211 23062983	23062983	atul.chaturvedi@nic.in
7	12 Bihar	Sitamarhi	N Saravana Kumar	JS, MHRD(DHE)	9013550000 23071486	23071486	saravana.kumar@gov.in
3	13 Bihar	Araria	Hukum Singh Meena	JS, Land Res (MoRD)	7079000000 23063462	23063462	meenahs@ias.nic.in
4	14 Bihar	Purnia	Ritesh Kumar Singh	JS-MOEF	9481754314 24695129	24695129	riteshkumar.singh@nic.in
5	15 Bihar	Katihar	Atul Kumar Tiwari	JS, MoRD	9968454005 23062326	23062326	atulkumar.t@nic.in
9	16 Bihar	Muzaffarpur	Praveen K Srivastava	AS- MHA	9810329659 23092630	23092630	aspoilce@gov.in
17	Bihar	Begusarai	Alok Vardhan Chaturvedi	DGFT	8130525959 23063436	23063436	dgft@nic.in
00	18 Bihar	Khagaria	Ravi Mittal	AS, DFS	9868229571 23365809	23347571,	as-dfs@nic.in
19	Bihar	Banka	Jiwesh Nandan	AS, MoD	8130458720 23017678	23017678	addisecy-mod@gov.in
0	20 Bihar	Sheikhpura	Rajit Punhni	JS, MoLE	23383684 9958981627 23389688	23383684,	punhanir@ias.nic.in
-	21 Bihar	Aurangabad	Debashish Panda	AS, DFS	9871681111		asfi-dfs@nic.in
2	22 Bihar	Gaya	Bimbadhar Pradhan	Adviser NDMA, MHA	9810158296 26701884	26701884	b.pradhan@nic.in
m	23 Bihar	Nawada	B.Rajender	JS DACFW		26108808	b.rajender@ias.nic.in
5	20,000	inneri	Mihir Kumar Singh	unbdennahl lemin And Si	000000000000000000000000000000000000000	22387500	jsdairy-ahd@nic.in,
	Olliai	10000	Table Nation Cities	A popular in the control of the	100110000		s barthwal@nic in
5	25 Chhattisgarh	Korba	Sunil Bhartwal	CEO, epfo	9810907437 26172671	26172671	cpfc@epfindia.gov.in
9	26 Chhattisgarh	Rajnandgaon	Amit Sahai	JS, Defence Prod	9435113256 23011553	23011553	Jscoord-ddp@nic.in .
7	27 Chhattiseach	Mahasamund	Nidhi Chhibhar	IS MoD	9870460054 23015952	23015952	amls@nir in

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Anil Malik	Sandeep Pondrik	I Khera			Dilip Kumar	Kamlesh Chaturvedi	Raj Kumar	ar Prasad Gupta	Rajni Sekhri Sibal		K. Sanjay Murthy	Shantmanu	Arun Kumar Mehta	V Shashank Sekhar	Anil Kumar Agarwal			Dharmendra S Gangwar	Ram Krishna Khandelwal	Anjani Nandan Sharan	Sanjay Prasad		Surendra Singh	Satya Narayan Pradhan	Bipin Behari	Vikram Singh Gaur	Chandraker Bharti	Arun Singhal	Alka Tiwari	
Kanker	Narayanpur	Dantewada	Bijapur	Bastar	Kondagaon	Sukma	DAHOD	Narmada	Mewat		Chamba	Kupwara	Baramula	Garhwa	Chatra	Giridih		Godda	Sahibganj	Pakur	Bokaro	Lohardaga	Purbi Singhbhum Surendra Singh	Palamu	Latehar	Hazaribagh	Ramgarh	Dumka		
28 Chhattisgarh	29 Chhattisgarh	30 Chhattisgarh	31 Chhattisgarh	32 Chhattisgarh	33 Chhattisgarh	34 Chhattisgarh	35 Gujarat	36 Gujarat	37 Haryana		38 Himachal Pradesh	39 Jammu & Kashmir	40 Jammu & Kashmir	41 Jharkhand	42 Jharkhand	43 Jharkhand		44 Jharkhand	45 Jharkhand	46 Jharkhand	47 Jharkhand	48 Jharkhand	49 Jharkhand	50 Jharkhand	51 Jharkhand	52 Jharkhand	53 Jharkhand	54 Jharkhand	55 Jharkhand	di Milania

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57 Jharkhand	Gumla	N N Sinha	MD, NHIDCL, MoRTH	9431170016 23461699	md@nhidcl.com, sinhann@ias.nic.in
58 Jharkhand	Simdega	Amrit Abhijat	JS, MoHUA	9453444888 23061419	Jshfa-mhupa@gov.in
	Pashchimi			23063687,	
59 Jharkhand	Singhbhum	Manoj Jhalani	AS, MOHFW	8588816669 23063221	manoj.jhalani@nic.in
		Shri Ritvik Ranjanam	Joint Secretary	23094595(O), ext:-	ď:-
60 Karnataka	Raichur	Pandey	(Revenue)	5387	jsrev@nic.in
61 Karnataka	Yadgir	B Anand	JS, MoHUA	9868512478 23063255	ba.1987ias@gmail.com
62 Kerala	Wayanad	V P Joy	EPFO, MOLE	9999614441 26172671	joy.vazhayilp@gmail.com
				23061637,	
63 Madhya Pradesh	Chhatarpur	Shailendra Singh	AS, DIPP	9555305052 23061642	singh.shailen@nic.in
64 Madhya Pradesh	Damoh	Ajay Tirkey	AS WCD	9753973001 011-23386227	tirkeyaj@ias.nic.in
65 Madhya Pradesh	Barwani	Pravir Krishna	MD, TRIFED	8989160177 011-26866084	mdtrifed@gmail.com
	-				memberadmin@nhai.org,
66 Madhya Pradesh	Kajgarn	K K Chaturvedi	Member (Admin)-NHAI	99994948// 25093512	rkcnaturvedi41@gmail.com
67 Madhya Pradesh	Vidisha	Sanjay Kumar Singh, IAS	Administrator, Universal Oblig Fund	9868216569 23372144	usadmn.dot@nic.in
68 Madhya Pradesh	Guna	Pramod Kumar Das	AS, MoF- Expenditure	9910633993 23092919	pramod.das@gov.in
69 Madhva Pradesh	Singrauli	Anil Kumar Jain	AS. MOEF	9899313027 24695266	asai.moefcc@gov.in. anilk.iain@nic.in
			Central pollution Bd,		
70 Madhya Pradesh	Khandwa	SPS Parihar	MoEF	9868100816 22307233	ccb.cpcb@nic.in, sps.parihar@nic.in
71 Maharashtra	Nandurbar	Rajesh Aggarwal	JS & CVO MSDE	25731102/ 9999835353 23465-847/848	-8 dirgen-msde@gov.in
72 Maharashtra	Washim	Jayashree Mukherjee	AS, MoiB	9619128955 2338 7558	j.mukherjee@nic.in
73 Maharashtra	Gadchiroli	Kunal Kumar	JS-HoUA	23063255/23062 028	52 krkunal@ias.nic.in
74 Maharashtra	Osmanabad	Asheesh Sharma	Member (Finance)-NHAI	9922501502 25076530	memberfinance@nhai.org
75 Manipur	Chandel	Siddarth Kishore Dev	AS. MoMA	9811760956 24364280	siddharth devverman@nic.in
76 Meghalava	Ribhoi	Jitendra Kumar Sinha	JS. DoNER	9599788301 23022019	sinhaik@nic.in
77 Mizoram	Mamit	Dharam Pal	AS, Mo Chemicals	97178174444 23386800	pald@nic.in
78 Nagaland	Kiphire	Sanjay Kumar	JS, MHRD(SEL)	9868239832 011-23387781	sanjay.garg@nic.in
79 Odisha	Dhenkanal	Jatindra Nath Swain	MD, SECI	9444034672 71989201	swainjn@ias.nic.in
80 Odisha	Gajapati	Sanjeev Kumar Chadha	MD, NAFED	8800392596 26344293	mdcell@nafed-india.com

81 Odisha	Kandhamal	Sisir Kumar Ratho	JS, NCST	24603669 9868721724 24654826	24603669, 24654826	js@ncst.nic.in
82 Odisha	Balangir	Suresh Kumar Vasishth	JS, Food &PD	8447252249 23382512	23382512	vashishth.suresh@nic.in
83 Odisha	Kalahandi	Bidyut Behari Swain	AS, Dept. of Commerce		23063215	bidyut.behari@gov.in
84 Odisha	Rayagada	Satya Brata Sahu	Director (A&F),	9953355455 23711102	23711102	sahusb@ias.nic.in
85 Odisha	Koraput	Usha Padhee	JS, M/o Civil Aviation		24617692	usha.padhee@nic.in
86 Odisha	Malkangiri	Santosh K Sarangi	JS, Do Commerce	8588820119 23061818	23061818	santosh.sarangi@nic.in
240100	and the second	Caniau Dactorii	Development	23062495, 9868822026, 23063684	23062495,	sanjavrastogi1152@nic.in. dchl@nic.in
88 Odisha	Nianada	Sandeen Kumar Navak	JS. M/O Agriculture	9868849773 26510314	26510314	mdncdc@ncdc.in
4	Mode	Antirag Agamal	JS, Ministry of corporate	9646200025 23389088	23389088	isaa-mca@gov.in
oo ruijan	141080	na ngu ga ma			24360672	
90 Puniab	Firozpur	Rajesh Kumar Chaudhry	JS, DPE	9530903714 24364193	24364193	chaudhry.rk@nic.in
91 Rajasthan	Dholpur	Dinesh Kumar	JS, DoAC&FW	9414021555 23385093	23385093	kdinesh@ias.nic.in
92 Rajasthan	Karauli	Pankaj Rag	JS, D/o Sport	8800211162 23384152	23384152	ragp@ias.nic.in
93 Rajasthan	Jaisalmer	Sudhansh Pant	Min of Health &FW	9560067674 23063156	23063156	js.me-mohfw@gov.in
94 Rajasthan	Sirohi	Alka Upadhyaya	JS, MoRD	9425009065 23384707	23384707	ualka@ias.nic.in
95 Rajasthan	Baran	Yaduvendra Mathur	AS, NITI	9930404000 23096709	23096709	yaduvendra.mathur@gov.in
96 Sikkim	West Sikkim	Upma Srivastava	AS,SJE	9650846655 23383077	23383077	as-sje@nic.in
97 Tamil Nadu	Virudhunagar	Praveen Kumar	AS, MNRE	9444977596 24368901	24368901	as.mnre@gov.in
98 Tamil Nadu	Ramanathapura	S. Gopalakrishnan	JS-MeITY	9444908033 24363075	24363075	js.gopal@meity.gov.in
99 Telangana	Asifabad	Vasudha Mishra	AS, DARPG	8800999197 23741004	23741004	addlsecy-darpg@nic.in
100 Telangana	Bhopapalli	Sanjay Kumar	JS, MoHUA	9908713339 23061665	23061665	jsupa-mhupa@gov.in
101 Telangana	Khammam	Rajiv Ranjan Mishra	DG, NMCG	9582225786 23049528	23049528	dg@nmcg.nic.in
102 Tripura	Dhalai	K Rajeshwar Rao	AS, MoMines	23383104, 9868891147 23387158	23383104, 23387158	as_mines@nic.in, kr.rao62@nic.in
103 Uttar Pradesh	Chitrakoot	Archana Agarwal	JS, MoPower	9415126400 23714009	23714009	archana.a@gov.in
104 Uttar Pradesh	Fatehpur	Rajiv Agarwal	JS, DIPP	9643114411 2306 3571	2306 3571	rajiv.aggarwal@nic.in
105 Uttar Pradesh	Bahraich	Sanjeeva Kumar	AS, MOH&FW	8811081266 23061066	23061066	ash-mohfw@nic.in, sanjeeva.k@nic.in
106 Uttar Pradesh	Shrawasti	Nitishwar Kumar	JS, MoWR, RD & GA		23710619	23710619 kumarn4.up@nic.in
107 Uttar Pradesh	Balrampur	Navdeep Rinwa	JS, MoH&FW	9411050000 23385131	23385131	rinwan.up@nic.in
108 Uttar Pradesh	Siddharthnagar	Maneesh Garg	JS, MHRD (SEL)	9811586033	9811586033 011-23386232	maneesh,garg@nic.in
109 Httar Pradesh	Chandauli	I pena Nandan	AS MORTH	9810021515 23351280	23351280	las-morth@gov.in

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jsbc-msje@nic.in	sandhu.edu@nic.in	Jsitling@gov.in				
9560414440 23384284	9999001061 23381097	9717760074 23450827				
JS, DoSJE	AS,MHRD(DHE)	JS, MSDE				
Babu Lal Meena	Sukhbir Singh Sandhu	Jyotsna Sitling				
Sonebhadra	Udham Singh Nagar	Haridwar				
110 Uttar Pradesh	111 Uttarakhand	112 Uttarakhand				

No. CSR-08/0002/2018-Dir (CSR)
Government of India
Ministry of Heavy Industries & Pubic Enterprises
Department of Public Enterprises

Public Enterprises Bhavan Block No. 14, CGO Complex Lodhi Road, New Delhi-110003 Dated: 29th May, 2019

OFFICE MEMORANDUM

Subject: Guidelines for CSR expenditure of CPSEs-reg.

In continuation of this Department's OM of even number dated the 10th December, 2018 on the above mentioned subject, the undersigned is directed to state that the Competent Authority has approved that School Education, Healthcare & Nutrition be kept as common theme for undertaking CSR activities by CPSEs for the Year 2019-20.

- 2. All the administrative Ministries/ Departments are requested to bring this to the notice of CPSEs under their jurisdiction for information and necessary action.
- This issues with the approval of Competent Authority.

(B.N. Mishra) Director Tel: 24362058

To,

- (i) All administrative Ministries/ Departments concerned with CPSEs
- (ii) CMDs of all CSR eligible CPSEs

CSR No. 08/0002/2018-Dir(CSR) Government of India Ministry of Heavy Industries & Public Enterprises Department of Public Enterprises

Public Enterprises Bhawan, Block no. 14, CGO complex, Lodhi Road, New Delhi-110003. Dated: 1st June, 2020

OFFICE MEMORANDUM

Subject: Alignment of CSR Expenditure of CPSEs with national priorities - reg.

In continuation to this Department's OM of even number dated 10th December, 2018 and 29th May, 2019 on the subject mentioned above, the undersigned is directed to inform that the Competent Authority has approved that Health & Nutrition be kept as common theme for undertaking CSR activities by CPSEs for the year 2020-21.

- 2. All the administrative Ministries/Departments are requested to bring this to the notice of CPSEs under their administrative control for information and necessary action.
- 3. This issues with the approval of competent authority.

(Kalyani Mishra) Director Tel. 24362061

To

- i) All administrative Ministries/Departments concerned with CPSEs
- ii) CEOs/CMDs of all the CSR eligible CPSEs

Copy to:

- i) PMO (Ms Aishwarya Singh, Deputy Secretary) with reference to PMO ID No. 340/31/C/11/2018-ES.I dated 29.05.2020
- Cabinet Secretariat (Ms Anuradha Thakur, Joint Secretary), Rashtrapati Bhawan, New Delhi

CSR No. 08/0002/2018-Dir(CSR) Government of India Ministry of Heavy Industries & Public Enterprises Department of Public Enterprises

Public Enterprises Bhawan, Block no. 14, CGO complex, Lodhi Road, New Delhi-110003. Dated:12 May, 2021

OFFICE MEMORANDUM

Subject: Alignment of CSR Expenditure of CPSEs with national priorities - reg.

In continuation to this Department's OM of even number dated 10th December, 2018, 29th May, 2019 and 1st June, 2020 on the subject mentioned above, the undersigned is directed to inform that the Competent Authority has approved "Health & Nutrition, with special focus on COVID related measures including setting up makeshift hospitals and temporary COVID Care Facilities" as common theme for undertaking CSR activities by CPSFs for the year 2021-22.

- 2. All the administrative Ministries/Departments are requested to bring this to the notice of CPSEs under their administrative control for information and necessary action.
- 3. This issues with the approval of competent authority.

(Kranti Kumar) Assistant Director Tel. 24367792

To

- i) All administrative Ministries/Departments concerned with CPSEs
- ii) CEOs/CMDs of all the CSR eligible CPSEs

Copy to:

- i) PMO (Shri Saurabh Shukla, Director) with reference to PMO ID No. 340/31/C/11/2018-ES.I dated 30.04.2021
- ii) Cabinet Secretariat (Ms. Anuradha Thakur, Additional Secretary), Rashtrapati Bhawan, New Delhi

F. No. 8/0002/2018-Dir (CSR)
Government of India
Ministry of Finance
Department of Public Enterprises

Public Enterprises Bhawan, Block No. 14, CGO complex, Lodhi Road, New Delhi-110003. Dated the 5th April, 2022

OFFICE MEMORANDUM

Subject: Alignment of CSR Expenditure of Central Public Sector Enterprises (CPSEs) with national priorities - reg.

The undersigned is directed to refer to this Department's OM of even number dated 10th December, 2018, 29th May, 2019, 1st June, 2020 and 12th May, 2021 on the subject mentioned above and to inform that the Competent Authority has approved 'Health and Nutrition' as the common theme for CSR activities by CPSEs for the financial year 2022-23.

- All administrative Ministries/Departments are requested to bring the above to the notice of CPSEs under their respective administrative control for information and necessary action.
- This issues with the approval of Competent Authority.

(Nitin Aggrawal) Joint Director

Tel: 2436-2058

To Secretaries of all administrative Ministries/Departments

Copy to:

- (i) Prime Minister's Office (Shri Saurabh Shukla, Director), South Block, New Delhi w.r.t. PMO ID No. 340/31/C/11/2018-FE dated 31.3.2021
- (ii) Cabinet Secretariat (Shri Sibi Chakkravarthy M, Director), Rashtrapati Bhawan, New Delhi - w.r.t Cabinet Sectt's ID No. 252/2/2/2022-CA.IV dated 5th April, 2022
- (iii) Chief Executives of CPSEs

F.No. 8/2/2018-Dir(CSR) Government of India Ministry of Finance Department of Public Enterprises

Block No.14, CGO Complex, Lodi Road, New Delhi-110003 Dated the 24th April, 2023

OFFICE MEMORANDUM

Subject: Alignment of CSR expenditure of Central Public Sector Enterprises (CPSEs) with national priorities - regarding

The undersigned is directed to refer to this Department's O.M. of even no. dated 10.12.2018, 29.5.2019, 1.6.2020, 12.5.2021 and 5.4.2022 on the subject mentioned above and to inform that the Competent Authority has approved 'Health and Nutrition' as the common theme for CSR activities by the CPSEs for the financial year 2023-24.

- 2. All administrative Ministries/Departments are requested to bring the above to the notice of CPSEs under their respective administrative control for information and compliance.
- 3. This issues with the approval of Competent Authority.

(Kailash Bhandari) Deputy Director Tel: 2436-6247

To Secretaries of all administrative Ministries/Departments

Copy to :-

- (i) Prime Minister's Office (Shri Saurabh Shukla, Director), South Block, New Delhi w.r.t. 340/31/c/11/2018-FE dated 17th April, 2023
- (ii) Cabinet Secretariat (Shri Ajay Kumar Sinha, Under Secretary), Rashtrapati Bhawan, New Delhi w.r.t. 252/2/2022-CA.IV dated 21st April, 2023
- (iii) Chief Executives of CPSEs
 - (iv) PS to Hon'ble Finance Minister, Room No. 136-A, North Block, New Delhi
 - (v) PS to Hon'ble Minister of State for Finance, Room No. 166-A, North Block, New Delhi

F.No. 8/2/2018-Dir(CSR) Government of India Ministry of Finance Department of Public Enterprises

Block No. 14, CGO Complex Lodi Road, New Delhi-110003 Dated 15th March, 2024

OFFICE MEMORANDUM

Subject: Alignment of CSR expenditure of Central Public Enterprises (CPSEs) with national priorities - regarding

The undersigned is directed to refer to this Department's O.M. of even no. dated 10.12.2018, 29.5.2019, 1.6.2020, 12.5.2021, 5.4.2022 and 24.4.2023 on the subject mentioned above and to inform that the Competent Authority has approved 'Health and Nutrition' as the common theme for CSR activities by the CPSEs for the financial year 2024-25.

2. All Administrative Ministries/ Departments are requested to bring the above to the notice of CPSEs under their respective administrative control for information and compliance.

(Kranti E. Khobragade)
Deputy Secretary
Tel: 2436-0841

To Secretaries of all administrative Ministries/Departments

Copy to :-

- (i) Prime Minister's Office (Shri Saurabh Shukla, Director), South Block, New Delhi: w.r.t. ID No. 340/31/C/112018-FE dated 13th March, 2024
- (ii) Cabinet Secretariat (Shri Deepak Mathews, Director), Rashtrapati Bhavan, New Delhi: w.r.t. ID Note No. 252/2/2022-CA.IV(Vol.I) dated 15th March, 2024
- (iii) Chief Executives of CPSEs
- (iv) PS to Hon'ble Finance Minister
- (v) PS to Hon'ble Minister of State (Finance)

(Kranti E. Khobragade) Deputy Secretary

F.No. 8/2/2018-Dir(CSR) Government of India Ministry of Finance Department of Public Enterprises

Block No.14, CGO Complex, Lodi Road, New Delhi-110003 Dated the 11th October, 2024

OFFICE MEMORANDUM

Subject: Alignment of CSR expenditure of Central Public Sector Enterprises (CPSEs) with national priorities - regarding

The undersigned is directed to convey the decision of the competent authority to amend DPE O.M. of even no. dated 15th March, 2024 (copy enclosed) by including the 'PM Internship Scheme' as a theme for CSR activities of CPSEs for the FY 2024-25.

2. All administrative Ministries/Departments are requested to bring the above to the notice of CPSEs under their respective administrative control for information and compliance.

(Kranti E. Khobragade)
Deputy Secretary

Tel: 2436-0736

Encl : As stated

To Secretaries of all administrative Ministries/Departments

Copy to :-

- (i) Prime Minister's Office (Shri Saurabh Shukla, Director), South Block, New Delhi
- (ii) Cabinet Secretariat (Shri Ayyaj Tamboli, Director), Rashtrapati Bhavan, New Delhi - w.r.t. Cab. Sectt. ID Note No. 252/2/2/2022-CA.IV dated 8th October, 2024
- (iii) Ministry of Corporate Affairs (Ms. Deepti Gaur Mukherjee, Secretary), Shastri Bhavan, New Delhi w.r.t. MCA O.M. No. CSR-13/31/2024 dated 19.9.2024
- (iv) Chief Executives of CPSEs
- (v) PS to Hon'ble Finance Minister, North Block, New Delhi
- (vi) PS to Hon'ble Minister of State for Finance, North Block, New Delhi

PART C CIL'S CSR POLICY ADOPTED BY BCCL

Corporate Social Responsibility (CSR) policy of CIL

1. INTRODUCTION

The concept of Corporate Social Responsibility (CSR) has gained prominence from all avenues. Organizations have realized that government alone will not be able to get success in its endeavor to uplift the downtrodden of the society. With the rapidly changing corporate environment, Coal India Limited (CIL) has adopted CSR as a strategic tool for sustainable growth. For CIL in the present context, CSR means not only investment of funds for social activity but also integration of business processes with social processes.

Even much before the issue became a global concern, CIL was aware of its Corporate Social Responsibility and was fulfilling the aspiration of the society through well-defined "Community Development Policy" within the periphery of 8 kilometers of its project sites. This has resulted into a harmonious relationship between CIL and the peripheral communities.

CIL has formulated the present 'CSR Policy' containing a set of internal approaches/guidelines/principles to be followed while discharging CSR at different levels and as law-abiding corporate entities, CIL & its Subsidiaries will also adhere to all such statutes related to CSR in right earnest as and when applicable.

In the aforesaid backdrop, CSR policy of CIL has been framed after incorporating the features of the Companies Act 2013 including amendments to it and notifications issued by Ministry of Corporate Affairs (MCA) and Department of Public Enterprises (DPE), Govt. of India from time to time.

2. OBJECTIVE

The main objective of CSR policy is to lay down guidelines for CIL and its subsidiaries to make CSR a key business process for sustainable development for the society. It aims at supplementing the role of the government in enhancing welfare measures of the society based on the immediate and long term social and environmental consequences of coal mining.

3. ALLOCATION OF FUND

The following guidelines shall be followed for allocation of fund for CSR activities during the financial year:

- a. For subsidiaries of CIL, fund for CSR shall be allocated based on whichever is higher of the following two amounts:
 - i. 2% of average net profit of the company for the three immediate preceding financial years, as per Companies Act or
 - ii. As decided by subsidiary Board, subject to a maximum of Rs. 2 per tonne of coal production of immediately preceding financial year
- b. For CIL (HQ), fund for CSR shall be allocated based on whichever is higher of the following two amounts:

- i. 2% of average net profit of CIL (standalone) for three immediate preceding financial years, as per Companies Act or
- ii. As decided by CIL Board, subject to a maximum of Rs. 2 per tonne of total coal production of immediate preceding financial year of those subsidiaries of CIL which had not incurred net loss in the immediate preceding financial year
- c. Any unspent or excess amount from CSR budget in a financial year would be accounted for as per the provisions of the extant statute. The basis for calculation of unspent or excess amount shall be the amount required to be spent as per the statutory provisions i.e. 2% of average net profit of the company for three immediate preceding financial years.

4. SELECTION OF CSR PROJECTS/ACTIVITIES 4.1 AREAS TO BE COVERED

Mines of CIL and its subsidiaries are located in different parts of the country spread in eight states, in relatively isolated areas. Introduction of any production activity in such areas changes the traditional lifestyle of the original inhabitants and indigenous communities and also changes the socio-economic profile of the area. Mining of coal too has profound impact on the people living in and around the areas where the mines are located. Hence, the primary beneficiaries of CSR activities shall be, Project Affected Areas (PAAs) and those staying within the radius of 25 kilometers of the coal mining projects. CIL and subsidiaries shall ensure that the maximum benefit of their CSR activities goes to the underprivileged sections of the society. CSR activities should be undertaken as per Schedule VII of Companies Act and as per DPE guidelines issued from time to time.

The following guidelines shall be followed in selection of areas for CSR activities:

- a. Subsidiaries of CIL shall spend 80% of the CSR fund of a year within the radius of 25 kilometers of their Project Sites/Mines/Area HQ/Company HQ and rest 20% within the state(s) in which they are operating. The ratio of 80:20 may be dispensed with by the subsidiaries for a particular year with the approval of their respective Boards based on recommendation of the CSR committee of Board, as required, subject to the condition that minimum 60% expenditure is to be made within a radius of 25 kilometers of their Project Sites/Mines/Area HQ/Company HQ and rest within the state(s) in which they are operating.
- b. CIL (HQ) shall execute CSR activities in whole of India including the areas under subsidiary companies.
- c. CIL (HQ) being the holding company shall also support for execution of CSR projects/programs where subsidiaries are unable to execute such project due to fund crunch. In case available CSR budget of any subsidiary company is insufficient to meet the fund requirements of any CSR activity, the concerned subsidiary may refer the duly approved CSR activity/project/program to CIL (HQ) with the recommendation of seeking financial assistance after competent authority approvals at the subsidiary level are taken. All such requests would have to be forwarded by CSR Dept. of concerned subsidiary after obtaining approval of its

Board/CMD. CIL would finance such projects subject to approval of the competent authority at CIL. CIL will include expenditure under its accounts to the extent of funds provided by it. Responsibility of monitoring shall rest with the concerned subsidiary.

4.2 SCOPE OF PROJECTS/ACTIVITIES

CIL and its subsidiaries would undertake select CSR activities out of the themes listed in Schedule-VII of the Companies Act as amended from time to time. The themes in the scope of CSR policy must be interpreted liberally so as to capture the essence of the subjects enumerated in Schedule VII of Companies Act. Any modifications in Schedule VII of Companies Act or directions from DPE or MOC shall also deemed to have been incorporated in the scope of CSR policy of CIL from the date of such changes being notified by the Government.

5. INSTITUTIONAL ARRANGEMENT

CIL and subsidiaries having net worth of Rs. 500 crores or more, or turnover of Rs. 1000 crores or more, or a net profit of Rs. 5 crores or more during the immediately preceding financial year shall constitute a Board Level Committee on CSR consisting of three or more Directors, out of which at least one Director shall be an Independent Director. The Committee shall monitor and review the progress of CSR activities from time to time.

CSR department at CIL and subsidiaries shall act as nodal department for implementation of CSR activities in accordance with the CSR policy under the guidance of Director (P&IR), CIL and concerned Director (P) of subsidiary companies as the case may be.

CIL and subsidiaries shall form inter-disciplinary committees with senior executives from CSR, Civil, Finance and Medical etc. to review the CSR projects scrutinized by the CSR department and recommend them for approval of competent authority. Based on the recommendation of CSR department, CSR project proposals/programmes/activities shall be deliberated in the meeting of these committees who in turn shall examine and submit its recommendation to competent authority for approval through Dir. (P&IR)/Dir. (P), as the case may be. Similar committees may also be formed at area level in subsidiaries.

Delegation of Power (DOP) to approve CSR projects/activities at subsidiaries of CIL shall be as under:

- Projects/activities to be undertaken by mining areas having value up to Rs. 5.00 lakhs shall be approved by concerned Area General Managers.
- Projects/activities to be undertaken by mining areas having value more than Rs.
 5.00 lakhs but up to Rs. 1.00 crore and all projects/activities of HQ up to Rs. 1.00 crore shall be approved by CMD of the subsidiary company.
- Projects/activities having value more than Rs. 1.00 crore and up to Rs. 5.00 crores shall be approved by CSR committee of subsidiary Board.

- Projects/activities having value more than Rs. 5.00 crore shall be approved by subsidiary Board on recommendation of CSR committee of Board.
- Subsidiary board may delegate the power to D (P) of the concerned subsidiary to approve CSR projects up to a limit decided by it.

Delegation of Power (DOP) to approve CSR projects/activities at CIL (HQ) shall be as under:

- Projects/activities having value up to Rs. 1.00 crore shall be approved by Director (P&IR), CIL.
- Projects/activities having value more than Rs. 1.00 crore and up to Rs. 2.50 crores shall be approved by Chairman, CIL.
- Projects/activities having value more than Rs. 2.50 crores but up to Rs. 10.00 crores shall be approved by CSR committee of CIL Board.
- Projects/activities having value more than Rs. 10.00 crores shall be approved by CIL Board on recommendation of CSR committee of CIL Board.
- For North Eastern Coalfields (NEC), projects/activities having value up to Rs. 5.00 lakhs shall be approved by General Manager (NEC). A monthly report is to be sent to Director (Technical), CIL for his review by NEC. Annual CSR action plan for NEC is to be cleared by Director (Technical), CIL for inclusion in the annual plan and budget for CSR of CIL which is to be approved by CIL Board. Projects/activities of NEC having value above Rs. 5.00 lakhs shall be approved by concerned authorities of CIL (HQ) as per their DOP on recommendation of GM (NEC) and the functional director concerned.

Chairman, CIL/Subsidiaries are empowered to approve modalities/Standard Operating Procedures for implementation of CSR works as per CSR policy. For ongoing projects of CIL (HQ), any deviation with respect to modalities of implementation, scheduling, funding etc. within the approved project value shall be approved by Chairman, CIL. In case of subsidiaries, the above power will rest with Area GM and Director (Personnel) for the projects approved within their respective DoP and with CMD, subsidiary for other projects. In case of NEC, the above power will rest with GM, NEC for the projects approved within his DoP and with Chairman, CIL for other projects.

6. IMPLEMENTATION

The following guidelines/modalities shall be followed while executing/undertaking CSR activities:

- 1. Around the beginning of every financial year, CSR departments of CIL and Subsidiaries will design an Annual Action Plan. Extant statute as regard to Annual Action Plan shall be abided.
- 2. Activities under CSR except those relating to contribution to funds specified in Schedule VII shall be in project mode and for every project, time framed periodic milestones should be finalized at the outset.
- 3. The maximum duration of CSR projects shall be as per the extant statute (i.e. 1+3 years). CIL/Subsidiary Boards shall monitor the implementation of ongoing projects with reference to the approved timelines and year-wise allocation and shall make

modifications, if any, for smooth implementation of the project within the overall permissible time period. CSR department of CIL/Subsidiary shall put up a progress report of all ongoing projects for review/information of Board through CSR subcommittee of Board, preferably once in a quarter.

- 4. Activities identified under CSR shall be implemented either by CIL/subsidiaries departmentally or through implementing agencies as per extant statute.
- 5. Implementing agencies having only local presence shall be considered only for small value projects of up to Rs. 5.00 lakhs.
- 6. Need and justification of all CSR projects/activities shall have to be ascertained. Need assessment shall be carried out either departmentally using in house expertise or through external reputed agencies including implementing agencies. Need assessment may be based on already conducted web surveys, indices, research papers & reports, census reports, demographic & development study reports, DPE surveys, various Ministry/Govt. Reports &publications etc. Wherever required methods such as household surveys, stakeholder interviews, participatory research exercises, baseline surveys etc. may also be used.
- 7. The suggestions given by the elected representatives/bodies shall be duly considered while finalizing the CSR activities.
- 8. Memorandum of Understanding (MoU) shall be signed with all implementing agencies for projects having value more than Rs.5.00 lakhs.
- 9. Extant statute as regard to Impact Assessment of CSR Projects are to be abided.
- 10. CIL and its subsidiaries as per their need and till their internal expertise is developed may appoint consultants/reputed institutes/paid interns from reputed institutes following due process, for evaluation of proposals reckonable as CSR proposals, need assessment or impact assessment of CSR projects.
- 11. Extant statute as regard to Creation and acquisition of Capital assets are to be abided.
- 12. Extant statute as regard to Surplus arising out of CSR activities are to be abided.

7. DATA MANAGEMENT

All the data related to CSR shall be maintained on real time basis with inbuilt mechanism for periodic report generation, having details of expenditure, project closure, beneficiaries with category wise (SC,ST,OBC,PWD), gender wise and age group (Children, Senior Citizens, Others) wise breakup etc. to the extent feasible. There shall be a common format/data sheet for all companies to maintain the indicators/data. Head of CSR departments at CIL and subsidiaries shall ensure the implementation of the information system.

8. MONITORING AND REPORTING

The following guidelines shall be followed for monitoring CSR activities:

- 1. CIL/Subsidiary Board shall satisfy themselves that CSR funds disbursed have been utilized for the purposes and in the manner as approved and the Director (Finance) shall certify to that effect.
- 2. Utilization Certificate with statement of expenditure duly certified by a Practicing Chartered Accountant/Authorized Auditor shall have to be submitted by the

implementing agencies for the CSR fund provided to them as a one-time grant or in installments. Public authorities may submit Utilization Certificates as per General Financial Rules (GFR) of Govt. of India/State Govt. /District level Class – I officer/Divisional head of implementing agency.

- 3. Board level CSR committee of CIL and its subsidiaries would decide which of the CSR projects are to be audited by an external auditor to be appointed with the recommendation of the CSR subcommittee. The expenditure incurred on such audit of CSR activities may be included in the administrative expenditure.
- 4. CIL/Subsidiary Board shall ensure that the administrative overheads shall not exceed five percent of total CSR expenditure of the company of that year.
- 5. Meticulous documentation relating to CSR activities and expenditure shall be prepared and put on the respective websites by CIL and subsidiaries.
- 6. CIL and subsidiaries shall take CSR mileage by leveraging print, electronic and digital media.
- 7. The composition of CSR committee of Board, CSR policy and projects approved shall be displayed on their websites by CIL/subsidiaries for public access.
- 8. All CSR projects having value of more than Rs. 1 Crore should be independently assessed for their impact as mandated in clause 6(9) of this policy. Reports of such impact assessment should be placed before CIL/subsidiary Board, through the respective CSR committee of Board.

9. DUE DILIGENCE

CIL and its subsidiaries would comply with all statutory provisions on CSR and the amendments thereto, as promulgated from time to time. CIL and its subsidiaries would also comply with all rules, regulations, guidelines, orders, directives or any such communication issued by the Central Govt. from time to time. In case of any statute coming into effect where there is already a policy provision, the said statute, from its effective date will substitute and prevail upon such policy provision. Wherever applicable, the definitions of terms such as ongoing project, administrative overheads etc. as given in the CSR rules notified/circulated by Ministry of Corporate Affairs, Government of India from time to time shall apply.

10. LIMITATION AND AMENDMENT

The CSR policy of company will be governed by provisions under Companies Act, 2013 or any other act that may be introduced, Government guidelines and any other govt. instructions applicable from time to time.

PART D BCCL'S CSR ACROSS 03 YEARS



BHARAT COKING COAL LIMITED

(A Mini Ratna Company)
(A Subsidiary of Coal India Limited)

Corporate Social Responsibility

(Empowering Society, Empowering the Nation)

Bharat Coking Coal Limited (BCCL), while carrying out its coal mining activities also focusses on improving the quality of life of the people residing in and around its Coal mining areas through its Corporate Social Responsibility (CSR) activities. Abiding Coal India Limited's CSR Policy, BCCL broadly covers various areas while executing its CSR activities, which is framed after incorporating the features of the Company Act, 2013 and as per different notification issued by CIL, Ministry of Corporate Affairs, Govt. of India as well as DPE's guidelines.

BCCL's CSR across 03 Years: Few significant projects

- I) Education Infrastructure development
- a) Installation of Smart Classes and ICT Labs at 79 Govt. schools
- b) Development of 500 Aanganwadis into model Aanganwadi Centers in Dhanbad
- c) Infrastructure development for the specially-abled children of Pehela Kadam School, Jagjeevan Nagar, Dhanbad

- d) Infrastructure development work at Binod Bihari Mahato Inter Mahila Mahavidyalaya, Topchanchi, Dhanbad
- e) Rural School Infrastructure Development at RBB High School, Rajganj
- f) Construction of water tank at Nirmala School, Govindpur, Dhanbad
- g) Drinking water supply at 3 colleges of Tundi, Dhanbad
- h) Promotion of Aspirational District (Giridih, Jharkhand)
- i) Intergenerational learning project for betterment of educational performance of tribal children of Jharkhand through 'Healthy Aging India'
- j) Installation of STEM (Science, Technology, Engineering and Mathematics) Lab at 05 Govt. schools of Dhanbad
- II) Vocational Training/Skill Development Programs
- a) Skill Development on petrochemical engineering at CIPET, Ranchi
- b) Skill Development on General Duty Assistant (GDA)-Advanced
- c) Skill Development Training on Banking Financial Services and Insurance
- d) Skill Development Training on various Mechanical Engineering trades at CTTC MSME Kolkata
- e) Skill Development Training on Medical Equipment Technician
- III) Women Empowerment through vocational training
- a) Handloom Weaving training and livelihood opportunity
- Skill development training on Fashionpreneurs (Apparel +EDP) to female candidates of Belgaria Rehabilitation Township through development of Multi Skill Development Institute (MSDI) in collaboration with National Skill Development Corporation (NSDC)

- **IV)** Other Projects
- b) Blanket Distribution Drive

Education Infrastructure development

a) Installation of Smart Classes & ICT labs





Digitization is the need of the hour. Digitization in the field of academics is a significantly potential method to make learning fun for children and enhance academic performance. It also enables teachers to use the smart class tools and make teaching process more interactive. BCCL has supported this cause by investing an amount of approx. ₹ 1069.5 Lakhs towards installation of Smart class rooms and ICT Labs at 79 Govt. schools of Dhanbad district through EdCIL India Limited. Over 1,00,000 students of government schools are benefitted by the project. Students turn-out, interest in academics have significantly improved in children in these schools.

b) Development of 500 Aanganwadis into model Aanganwadi Centers in Dhanbad





Aanganwadis functioning in and around Dhanbad district were lacking basic infrastructure and were not in a condition to provide engaging learning. Students/children turn-out in these Aanganwadis were dismal initially due to complete lack of minimum resources. Parents hesitated to send their children to these Centers as they were almost non-functional.

BCCL undertook the work of "Transformation of 500 Aanganwadi Centers into Model Aanganwadi Centers at Dhanbad (Jharkhand)" at an approx. amount of ₹ 750.00 lakhs (₹ 1.5 Lac per Aanganwadi) in collaboration with Dhanbad District Administration. BCCL has contributed to this ambitious project of completely turning around the picture of these Aanganwadi Centers and easing the responsibility of parents by aiding play school facilities. Facilities such as renovated and proper rooms, washroom, desk and bench, stationary and toys, smart boards etc. have been provided at the Centers. The project caters to approx. 25,000 rural and underprivileged children with an aim to encourage them towards beginning their education with interest and enthusiasm.

c) For the specially-abled children of Pehela Kadam School, Jagjeevan Nagar, Dhanbad





With an aim to promote holistic education in a stress free and child friendly environment, a school for the specially-abled children under Narayani Charitable trust is being supported by Bharat Coking Coal Limited. BCCL has provided the Centre and infrastructural support to the school where **206 children** are receiving training in the fields of Education through assistive technology, ADL (Activities of Daily living) Training, Sports and Socialization, Speech Therapy, Computer training, Tailoring, Paper plate and Dona making, Diya and Rakhi making, along with physiotherapy and other allied treatments.

A park especially designed for specially-abled children has been constructed at the premises of Pehela Kadam School by BCCL at an approximate expenditure of ₹ 16.5 Lakhs. The park has a distinct soft surface base which is suited for the children and it will aid in betterment of physical activities and learning. It also has 10 different type of equipment installed which will make learning a joy for these students. The premises has been beautifully designed with various plantations which will instantly provide connect with nature and support healing and nurturing of these children.

d) Infrastructure Development work at Binod Bihari Mahato Inter Mahila Mahavidyalaya, Topchanchi, Dhanbad





It had been observed that students couldn't pursue 'Science' stream in their higher studies due to the lack of Labs, Equipment and allied infrastructure in colleges of Topchanchi/Tundi blocks of Dhanbad district where mostly tribal population resides. To cater to the challenge, a community Hall, Science Laboratory and allied miscellaneous work has been undertaken by BCCL at Binod Bihari Mahato Inter Mahila Mahavidyalaya, Topchanchi, Dhanbad at an approx. expenditure of ₹ 12.47 Lakhs. It shall promote as a pillar to encourage the students pursue 'Science' stream in their higher education and plan a bright career ahead. The project shall benefit approx. 800 students (and more in future for the students who wish to pursue 'Science' stream) primarily from rural backgrounds.

e) Rural School Infrastructure Development at RBB High School, Rajganj





Situated about 25 km from the Center of Dhanbad City, RBB High School at Rajganj, Dhanbad facilitates primary and secondary education to children around the region belonging to rural and underprivileged backgrounds. The school lacked basic infrastructure like classrooms, washrooms, Auditorium for cultural and academic programs etc. Combating the challenges in a significant way, BCCL has constructed an auditorium, classrooms, common room for girls, separate toilet complexes for boys and girls, cycle shed at RBB High school, Rajganj, Dhanbad at an expenditure of ₹ 100.05 Lakhs. The school is now functioning and catering to over 1000 students of the region.

f) Construction of water tank at Nirmala School, Govindpur, Dhanbad





Damien Social Welfare Centre operates in Dhanbad and runs a CBSE school with hostel facility for the underprivileged children as well as a shelter home for Leprosy recovered and undergoing treatment patients. Nirmala School, Govindpur had been a water scarce area since a long time and it had been facing issues such as fall in new admissions, drop in student turn-out etc. due to

lack of availability of water for drinking and other purposes. Recognizing the value of availability of water supply, a project has been undertaken by BCCL viz. deep boring, installation of pump motor, construction of underground water tank, laying of pipelines etc. at the premises of Nirmala School, Govindpur, Dhanbad at an expenditure of approx. ₹ 28.00 Lakhs. The project is benefitting around 1000 people which includes school students of the Campus as well as leprosy recovered/undergoing treatment residents.

g) Drinking water supply at 3 colleges of Tundi, Dhanbad





Similar challenges had been observed at colleges of far-fetched remote regions of Tundi block of Dhanbad district where the basic necessity like water etc. was a matter of concern for the residents. Students primarily from rural/tribal backgrounds hesitated to attend classes due to lack of availability of water in the college premises. The colleges situated in those remote areas did not have the financial ability to cope up with the challenge and arrange for bore-well for water supply. Rising to the occasion, BCCL has arranged for drinking water supply through deep boring and installation of pump in 03 colleges of Tundi and East Tundi blocks of Dhanbad district i.e. Sibu Soren Inter College, Tundi, Sibu Soren Degree College, Tundi and Binod Bihari Mahato Inter College, East Tundi. The project has been undertaken at an expenditure of approx. ₹ 7.50 Lakhs and is benefitting over 5000 students through availability of clean drinking water. These 03 colleges attract students from as many as 50 farfetched villages.

h) Promotion of Aspirational District (Giridih, Jharkhand)





NITI Aayog implements the Aspirational District Programme for improvement of socio-economic indicators in the selected districts. The broad contours of the programme are Convergence (of Central & State Schemes), Collaboration (of Central, State level Nodal Officers & District Collectors).

MoC, GOI has allocated Giridih as aspirational district to BCCL. BCCL has supported several social projects to the needy schools through Giridih District Administration at an approx. expenditure of ₹ 86 Lakhs. The following works were completed in FY 2020-21:

- I. Construction of drainage and pavement block road, increasing height of the boundary wall and renovation/re-construction of old building of blind school, Ajidih
- II. Renovation and re-conservation of old residence building of deaf school, Ajidih
- III. Renovation and re-conservation of old building of Samarth Residential School, Ajidih
- IV. Construction of 4 classrooms in Girls High School- Sir J.C Bose School, Giridih
- V. Construction of 4 classrooms in UMS Thansinghdih, Giridih

Additionally, BCCL is installing smart classes in 50 Govt. schools in the district in FY 2024-25 supporting digital education movement.

i) Intergenerational learning project for betterment of educational performance of tribal children of Jharkhand through 'Healthy Aging India'





BCCL as a part of its CSR initiatives has funded a project for educational performance of tribal children primarily school drop-outs by engaging elderly retired and reputed personnel through 'Healthy Aging India'. This is a unique intergenerational learning model wherein retired elderly people teach underprivileged school children. This initiative had been started during COVID-19 crisis period with an aim to reduce school drop-outs and facilitate school return post Post-COVID-19 era. The selected schools had lack of teaching staff and student to teacher ratio had been extremely high. The project has benefitted over **800** children in 10 schools and involves an expenditure of approx. ₹ **20 Lakhs.**

 j) Installation of STEM (Science, Technology, Engineering and Mathematics) Lab at 05 Govt. schools of Dhanbad





BCCL in collaboration with Child Rights and You (CRY) Foundation has installed mini science labs (STEM labs) in 05 government schools of Dhanbad. Mini Science Lab is a catalytic channel that

helps raise awareness among children and teachers of the value of learning, in a fun, engaging and interactive manner. The program shall spark curiosity, enhance understanding and increasing active participation in science and mathematics among children helping them overcome fear and engage more deeply in the subjects. Also, the schools will have improved infrastructure to cater quality science education to students of rural areas. Approx. 7000 students are going to benefit from the project. The project has been undertaken at an expenditure of ₹ 22.96 Lacs.

Vocational Training/Skill Development Programs

a) Skill Development on petrochemical engineering at CIPET, Ranchi





Skill development is an important tool to progress in life. BCCL has empowered young students from the remotest corners of Jharkhand with quality education and opportunities for livelihood which in turn leads to self-sufficiency. In this context, in collaboration with Central Institute of Petrochemical Engineering Training (CIPET), BCCL has imparted training on petrochemical engineering to **280 candidates** of Dhanbad district (primarily project affected persons) till **2023**. After completion of training, over 80% students have been placed in reputed organizations nationally.

Additionally, **200 candidates** are currently undergoing skill training at CIPET in FY **2024-25** batch. Total financial involvement of the project amounts to approx. ₹ **376 lakhs**.

b) Skill Development on General Duty Assistant (GDA)-Advanced





Giving equal opportunities to female aspirants of the region, BCCL has undertaken a special skill development drive on General Duty Assistant (Advanced) trade especially designed for female candidates.

Skill Development Training on General Duty Assistant (GDA)-Advanced is being imparted to 240 female students at Life Care Hospital, Tetulmari, Bhuli facilitated by Pramith Foundation, Kolkata vide a MoU established between BCCL and Pramith Foundation, Kolkata. The beneficiaries are the resident women of the adjacent area of BCCL, Dhanbad, out of them 76% belong to OBC category and marginalized class. : Sustainable livelihood enhancement through skill training aims to prepare the beneficiaries to be employable. Post completion of the training the beneficiaries have been assessed and certified by NSDC and they have been placed at hospitals and nursing homes in Dhanbad region and others. Students were energetically engaged in this program and along with the completion of the curriculum, they are engaged in preparing various Charts and Role Plays. An expenditure of approx. ₹ 57.6 Lakhs is being incurred on the project.

c) Skill Development Training Program on BFSI to 150 candidates





BCCL in collaboration with Pramith Foundation Kolkata has imparted skill development training program to 150 youth of Dhanbad region on the trade BFSI-Credit Processing Officer. The students learnt to manage various financial services like banking and investment, insurance, handle risk, and ensure financial well-being for individuals and businesses. The students have successfully completed the course and placement of interested candidates has been completed in distinguished institutions. The expenditure incurred for the project is ₹ 41.74 Lakhs.

d) Skill Development Training Program on various mechanical engineering trades to 75 candidates at MSME Toolroom Kolkata





Skill Development Training Program on the trades CNC Milling, CNC Turning and Welding Technology to 75 candidates is being provided through Central Toolroom and Training Centre, Kolkata. During the training, the candidates gain expertise in handling machine generated industrial goods, industrial technology etc. for a period of 06 months. The students are also given an opportunity to undergo on the job training in various Industries post completion of classroom training. Post final assessment the students are given Govt. of India recognized certificates and placement assistance as well as entrepreneurial opportunities. The project has been undertaken at a budget of ₹81.78 Lacs.

e) Skill Development Training to 150 candidates on 'Medical Equipment Technician'





BCCL in collaboration with St. Joan's Educational Society is imparting job oriented skill development training to 150 candidates on 'Medical Equipment Technician' in FY 2024 -25 at an approx. budget of ₹ 38.6 Lakhs. The training is being provided to Asarfi Cancer Hospital, Dhanbad premises where the students shall be engaged in theoretical as well as practical training. Post completion of training, they shall be provided placement assistance in reputed Hospitals and labs of the region.

Women Empowerment through vocational training

Delivering multiple roles in the society as a doting mother, capable daughters and confident partners, women are the lifeline of the society. Any society can grow if the dignified rights of women are recognized and honored. As a part of its endeavor to create economically self-reliant societies, BCCL started the Women Empowerment programs for rural women to provide them with sustainable and alternate means of income. The rural women are trained in vocational skills like handloom weaving.

a) Handloom Weaving training and livelihood opportunity

60 women have been imparted training from peripheral villages of Mukunda, Alakdiha and Gareria in Dhanbad district as per MoU between BCCL and Jharcraft, Govt. of Jharkhand at an expenditure of ₹ **27 Lakhs**. The projects have been completed and handed over to the Swavalambee Swarojgar Society. The products are sold at various fairs and exhibitions and have been receiving support from the State Government too. In addition, a shop has also been provided by BCCL at Shopping Complex, Koyla Nagar, Dhanbad. These women have also been given opportunities to participate and showcase their products at various relevant events i.e. CSR Conclave 2022 held at Ranchi wherein Hon'ble Chief Minister, Jharkhand, Shri Hemant Soren visited the stall and praised their hard work and dedication.





b) Skill development training on Fashionpreneurs (Apparel +Entrepreneurial Development Programme) to 60 female candidates of Belgaria Rehabilitation Township through development of Multi Skill Development Institute (MSDI) in collaboration with National Skill Development Corporation (NSDC)





Jharia rehabilitation and development project is one of the biggest rehabilitation projects of the country. With an aim to create employment generation and facilitate entrepreneurial development opportunities in the rehabilitation zone, BCCL in collaboration with NSDC has set up a Multi Skill Development Institute (MSDI) at Belgaria Rehabilitation Township. Curently skill development program on Fashionpreneurs (Apparel + EDP) is being imparted to a batch of 30 female candidates of the region, while another batch of 30 candidates has already completed training. The training prepares candidates to have skills and knowledge to develop fashion design briefs and manage the development of design concepts for commercial production. The candidates are also actively engaged in industry exposure visits, participate in cultural programs etc. The project has been undertaken at an expenditure of ₹86.00 Lacs. Additionally in FY 2024-25, 2 more MSDIs are being developed in Balgaria Rehabilitation township and Steel gate Dhanbad where skill development training on the trades Multi skill technician, Solar & LED

technician, Loader Operator, Mine Electrician, Customer service associate, Food & Beverage associate etc. shall be imparted to the rehabilitants at large. The project is being taken up at an expenditure of ₹358.53 Lacs.

Other Projects

a) Distribution of Nutrition Basket to Tuberculosis affected persons (Pradhan Mantri TB Mukt Bharat Abhiyaan)





BCCL has actively associated with Dhanbad District Administration and has vowed to contribute to the TB elimination drive. BCCL in collaboration with Child in Need Institute (CINI), Ranchi has provided Nutrition Baskets to **542** TB affected patients in various blocks of Dhanbad for **06 months** district at an approx. expenditure of ₹ **24.88 Lakhs**. These baskets consist of all the nutrition that is required in raw form to recover from the disease. BCCL also organised a signature campaign on in its Headquarters wherein employees came together and vowed to eliminate TB by 2026.

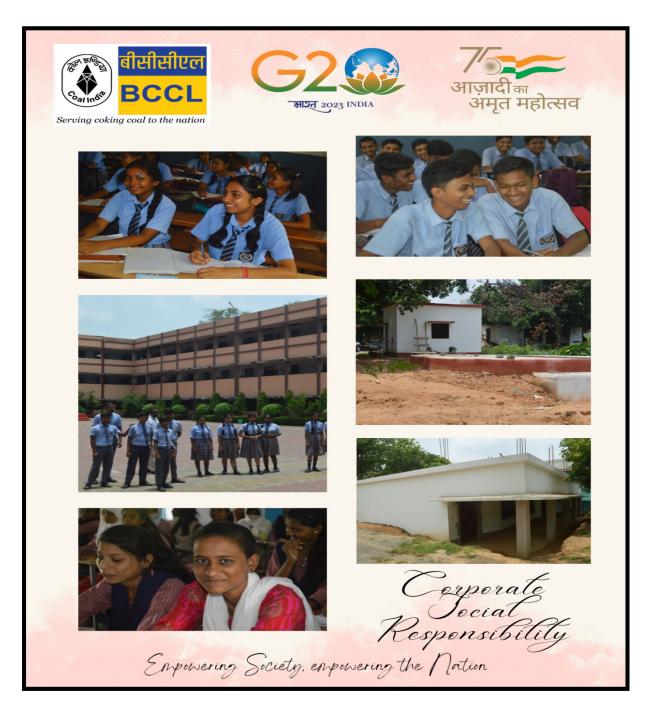
b) Blanket Distribution Drive





For the unsheltered, underprivileged sections of the society, extreme winters pose a great threat. Cold weather can cause hypothermia — where the body loses heat faster than it can be produced. These people tend to lack access to vital resources, including insulated winter clothes and warm shelter. This is especially true at night, when temperatures can drop below freezing.

In order to support the underprivileged population during the extreme winters.BCCL reached out to the needy and distributed 6000 nos. of blankets at various locations i.e. Students of Tribal School Sehraj, Villagers of Chalkari Basti, Topchanchi, Belgharia Rehabilitation Township, Residents of Nirmala Leprosy Centre and Baramesia Leprosy Centre etc. The beneficiaries include rural/tribal children, families of a remote/rare tribe called 'Birhor', leprosy recovered patients and families residing in rehabilitation centres, residents of Belgharia Rehabilitation Centres, residents of old age home Sabalpur, beggars outside Shani Mandir premises, Steel gate etc. The project has been undertaken at an approx. expenditure of ₹8.37 Lakhs.



BCCL has been a responsible corporate striving to support the society through its various CSR activities and has continuously invested in up gradation of the society through its CSR activities related to education, rural development through education infrastructure, health, development of Aspirational Districts etc. BCCL has been one of the major social development driver in its area of operations i.e. Dhanbad district as well as Jharkhand State as a whole and shall continue to contribute with a greater magnitude in future as it truly believes in the saying "All that is valuable in the society, depends upon an opportunity for development of one and all".



CSR WORKSHOP, DHANBAD

FEBRUARY, 2025



भारत कोकिंग कोल लिमिटेड Bharat Coking Coal Limited