



Section 135 – Companies Act, 2013, Companies Responsible for CSR

Every company having:

- ⦿ Net Worth of Rs. 500 Crores (Rs. Five Billion) or more OR
- ⦿ Turnover of Rs. 1000 Crores (Rs. Ten Billion) or more OR
- ⦿ Net Profit of Rs. 5 Crores (Rs. Fifty Million) or more

during the immediately preceding financial year shall establish a Corporate Social Responsibility Committee of the Board involving of three or more directors, out of which at least one director shall be an independent director.

Amount to be Spent - 2% (Two per cent) of Average Net Profit of the immediately previous three financial years

SCHEDULE VII – LIST OF CSR ACTIVITIES COVERED

- ◎ (i) Eradicating hunger, poverty and malnutrition, [“promoting health care including preventive health care”] and sanitation [including contribution to the Swachh Bharat Kosh set-up by the Central Government for the promotion of 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.

SCHEDULE VII – LIST OF CSR ACTIVITIES COVERED

- ◎ (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 [including contribution to the Clean Ganga Fund set-up by the Central Government for rejuvenation of river Ganga].
- ◎ (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 art and handicrafts;
- ◎ (vi) **measures for the benefit of armed forces veterans**, war widows and their dependents, [Central Armed Police Forces (CAPF) and Central Para Military Forces (CPMF) veterans, and their dependents including widows];
- ◎ (vii) training to **promote rural sports**, nationally recognised sports, paralympic sports and olympic sports

SCHEDULE VII – LIST OF CSR ACTIVITIES COVERED

- ◎ (viii) contribution to the prime minister's national relief fund 8[or Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund (PM CARES Fund)] or any other fund set up by the central govt. for socio economic development and relief and welfare of the schedule caste, tribes, other backward classes, minorities and women;
- ◎ (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).]



SCHEDULE VII – LIST OF CSR ACTIVITIES COVERED

- ◎ (x) rural development projects
 - ◎ (xi) slum area development
 - ◎ (xii) disaster management, including relief, rehabilitation and reconstruction activities
- 