

**GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS**

**RAJYA SABHA
UNSTARRED QUESTION NO. 3414
ANSWERED ON TUESDAY, APRIL 1ST, 2025**

**PENALTIES FOR NON-
COMPLIANCE WITH THE CORPORATE SOCIAL RESPONSIBILITY ACTIVITY
QUESTION**

3414 Shri Narain Dass Gupta:

Will the Minister of CORPORATE AFFAIRS be pleased to state:-

- (a) the number, names and details of companies that have been penalized for non-compliance with the Corporate Social Responsibility (CSR) provisions of the Companies Act, 2013 in the last five financial years;
- (b) State-wise and Union-territory-wise breakdown of CSR spending by companies in the country in Swachh Bharat Kosh, Clean Ganga Fund, PNNRF and PM CARES Fund in the last five financial years, the details thereof; and
- (c) the amount of funds that have been transferred to specified Government fund or unspent amount to designated funds?

ANSWER

MINISTER OF STATE IN THE MINISTRY OF CORPORATE AFFAIRS AND MINISTER OF STATE IN THE MINISTRY OF ROAD TRANSPORT AND HIGHWAYS.

[SHRI HARSH MALHOTRA]

(a): The legal framework for Corporate Social Responsibility (CSR) has been provided under Section 135 of the Companies Act, 2013 ('Act'), Schedule VII of the Act and Companies (CSR Policy) Rules, 2014. Schedule VII of the Act enlists areas or subjects that may be undertaken by a company as CSR. Every company having net worth of Rs. 500 crore or more or turnover of Rs. 1000 crore or more or net profit of Rs. 5 crore or more during immediately preceding financial year shall ensure that it spends, in every financial year, at least 2% of the average net profits of the company made during the three immediately financial years on the activities in areas or subjects specified in Schedule VII of the Act. The CSR framework is disclosure based and CSR mandated companies are required to file details of CSR activities annually in the MCA21 registry. All data related to CSR filed by companies in MCA21 registry is available in public domain and can be accessed at www.csr.gov.in.

Under the Act, every CSR mandated company has to constitute a CSR Committee. The Committee shall formulate and recommend the CSR policy and the Board of the company plans, decides, executes and monitors the CSR activities of the company based on its recommendations. The Board of the company is required to disclose the CSR Policy implemented by the company in its Board report and the Board of the company has to satisfy itself that the funds so disbursed have been utilised for the purposes and in

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the manner as approved by it, and the Chief Financial Officer or the person responsible for financial management shall certify to the effect. The details of CSR activities, Impact Assessment etc. are required to be reported by the companies in the 'Annual Report on CSR' including an annual action plan on CSR which is part of the Company's Board Report. The CSR framework is disclosure based and expenditure on CSR activities is required to be audited by the statutory auditors of the company. The Ministry has notified the Companies (Auditor's Report) Order, 2020, ("CARO, 2020") applicable from FY 2021-22 which requires auditors to state details of any unspent CSR amount. The Government does not issue any direction on which activity or area Company shall spend.

Further, those companies who have their websites are required to make disclosures such as composition of CSR Committee, CSR Policy and CSR projects approved by Board on their website.

Action against non-compliant Companies and officers-in-default is initiated as per provisions of the Act whenever violation of CSR provisions is reported, after due examination of records and following due process of law. The non-compliance of CSR provisions has been converted as a civil wrong w. e. f. 22nd January, 2021. The details of Companies who have been penalized for non-compliance of CSR provisions during the last five Financial Years (FYs) i.e. 2019-20 to 2023-24 is attached at Annexure-I.

(b) & (c): The details of CSR amount that have been transferred by the CSR mandated companies to specified Government Fund i.e. Swachh Bharat Kosh, Clean Ganga Fund, PNNRF including PM CARES Fund during the last five FYs i.e. 2018-19 to 2022-23 is attached at Annexure-II. Further, the Ministry does not maintain the details of Unspent Amount Transferred to Designated Funds.

Referred to in the part (a) of Rajya Sabha Unstarred Question no. 3414 for 01.04.2025.

Details of companies that have been penalized for non-compliance with the Corporate Social Responsibility (CSR) provisions of the Companies Act, 2013 in the last five financial years i.e 2019-20 to 2023-24.		
Financial Year	Sr. No.	Name of Company
2019-20	1	Advance Steel Tubes limited
	2	IHDP Globals Private Limited
2020-21	3	DNP Limited
	4	Assam Mineral Development Corporation Limited
	5	Assam Industrial Development Corporation Limited
	6	Assam Gas Company Ltd
	7	Temenos India Private Limited
	8	Takraf India Private Limited
	9	Freudenberg Performance Materials India Private Limited
2021-22	10	Ingteam India Pvt. Ltd.
2022-23	11	Navayuga Quazigund Expressway Private Limited (Now known as Quazigund Expressway Private Limited)
	12	FMC Technologies India Private Limited
	13	Kony India Private Limited
	14	IBus Network and Infrastructure Private Limited
	15	RHI Magnesita India Limited
	16	Wipro Pari Private Limited
2023-24	17	Toyota Tsusho Systems India Private Limited
	18	Drishti-Soft Solutions Private Limited
	19	Convergint India Private Limited
	20	Ceratizit India Private Limited
	21	Saankhya Labs Private Limited
	22	Mukka Proteins Limited
	23	Quest Global Engineering Servies Private Limited
	24	Aecom India Private Limited
	25	Smith N Smith Chemicals Limited
	26	Comviva Technologies Limited

Referred to in the part (b) & (c) of Rajya Sabha Unstarred Question no. 3414 for 01.04.2025.

CSR amount that have been transferred by the CSR mandated companies to specified Government Fund from FY 2018-19 to 2022-23 (Amount in Cr.)						
Sr. No	Development Sector	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
1	Clean Ganga Fund	8.11	6.63	13.39	55.41	41.66
2	Other Central Government Funds*	731.06	932.16	1618.17	310.60	179.02
3	Prime Minister's National Relief Fund**	322.19	798.43	1698.38	1219.16	815.85
4	Swachh Bharat Kosh	95.50	53.47	161.35	34.92	55.32
Total		1156.86	1790.69	3491.30	1620.09	1091.86

(Data upto 31.03.2024) (Source: Corporate Data Management Cell)

* This includes the funds contributed to the areas mentioned under item no. (ix) of Schedule VII of the Act which are re-produced as follows:

“(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).”

**Prime Minister's National Relief Fund also includes contribution towards PM CARE Funds.
