

**GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS
RAJYA SABHA
UNSTARRED QUESTION NO. 1010
ANSWERED ON TUESDAY, DECEMBER 9, 2025**

CSR ACTIVITIES UNDER SECTION 135 OF THE COMPANIES ACT, 2013

QUESTION

1010 # Dr. Bhim Singh:

Will the Minister of Corporate Affairs be pleased to state:

- (a) whether under Section 135 of the Companies Act, 2013, profit-making companies are required to spend 2 per cent of their net profits on CSR activities;
- (b) the amount of CSR expenditure made during the last four years by the leading public and private sector companies operating in the State of Bihar and the details of districts in which such expenditure has been incurred;
- (c) whether Government has implemented any special monitoring mechanisms to ensure transparency and effectiveness of these expenditures; and
- (d) whether any irregularity or violation related to CSR expenditure has come to light in Bihar and if so, the action taken thereon?

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): As per provisions of the Companies Act, 2013, 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.

(b): 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. On the basis of annual filings made by companies in the MCA21 registry, the PSUs & Non-PSUs wise and district-wise CSR expenditure in the state of Bihar for the last four Financial Years (FYs) i.e FY 2020-21 to FY 2023-24 are attached at Annexure-I and annexure-II respectively. It may be clarified here that the Government maintains the figures of CSR expenditure made in a State irrespective of whether or not company operates in that State.

(c): The existing legal provisions regarding formation of CSR committee, formulation of CSR policy, Annual Action Plan on CSR, identification of the project and area in which project will be implemented, certification of CSR expenditure by Chief Financial Officer (CFO) and audit of CSR expenditure by statutory auditors, etc., provide adequate mechanisms to ensure transparency and accountability. The Board has to ensure that the approved amount has been spent on the assigned activity(ies).

(d): No such irregularity or violation has come to the notice of the concerned office i.e. ROC Bihar.

Annexure-I

Refer to part (b) of Rajya Sabha Unstarred Question no. 1010 for 09.12.2025
CSR expenditure by PSUs and Non PSUs in Bihar from FY 2020-21 to FY 2023-24

(Amount in Rupees Crore)

PSU/Non PSU	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
PSU	7.51	56.48	110.29	91.13
Non-PSU	82.38	122.50	131.12	169.40
Total	89.89	178.97	241.41	260.53

(Data upto 31.03.2025) (Source: Corporate Data Management Cell)

Refer to part (b) of Rajya Sabha Unstarred Question no. 1010 for 09.12.2025

District-wise CSR expenditure in Bihar from FY 2020-21 to FY 2023-24

(Amount in Rupees Crore)

S.No.	Districts	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
1.	Araria	0.01	7.73	7.13	1.16
2.	Arwal	-	-	-	-
3.	Aurangabad	1.48	4.64	12.04	10.63
4.	Banka	0.03	0.68	7.50	0.15
5.	Begusarai	3.53	8.90	18.11	20.09
6.	Bhagalpur	0.88	1.11	9.01	12.86
7.	Bhojpur	5.44	2.06	12.81	19.31
8.	Buxar	0.84	0.51	1.23	0.34
9.	Darbhanga	1.62	5.40	12.06	10.69
10.	Gaya	1.68	6.11	5.78	13.51
11.	Gopalganj	0.17	0.61	1.11	1.25
12.	Jamui	0.36	0.69	8.93	4.49
13.	Jehanabad	0.34	0.29	1.40	8.49
14.	Kaimur (Bhabua)	0.00	0.34	0.02	0.10
15.	Katihar	0.23	0.80	0.09	0.54
16.	Khagaria	0.00	1.42	3.53	0.50
17.	Kishanganj	1.15	2.99	38.36	0.70
18.	Lakhisarai	0.10	-	0.24	0.06
19.	Madhepura	0.50	0.31	0.09	1.59
20.	Madhubani	0.15	0.18	0.68	3.36
21.	Munger	0.26	0.78	3.84	4.03
22.	Muzaffarpur	5.55	9.83	10.09	52.00
23.	Nalanda	1.89	3.03	3.58	4.56
24.	Nawada	-	0.34	1.67	2.24
25.	Pashchim Champaran	0.65	39.73	1.36	4.75
26.	Patna	16.86	35.39	27.17	38.72
27.	Purbi Champaran	0.20	0.77	1.61	2.83
28.	Purnia	0.14	1.19	12.10	2.02
29.	Rohtas	0.27	-	0.63	0.58
30.	Saharsa	-	0.29	0.26	0.32
31.	Samastipur	0.82	6.15	6.89	7.33
32.	Saran	0.76	3.75	10.92	3.57
33.	Sheikhpura		1.07	2.31	1.94
34.	Sheohar	0.00	0.03	0.00	0.15
35.	Sitamarhi	1.77	1.81	3.51	2.74
36.	Siwan	0.55	-	0.76	0.46
37.	Supaul	-	0.00	0.28	2.59
38.	Vaishali	2.30	0.82	1.69	3.48
39.	District not classified elsewhere*	39.35	29.22	12.64	16.41
Total		89.89	178.97	241.41	260.53

(Data upto 31.03.2025) (Source: Corporate Data Management Cell)

*Companies either did not specify the names of districts or indicated more than one district where projects were undertaken
