

**GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS**

**RAJYA SABHA
UNSTARRED QUESTION NO. 1015
ANSWERED ON TUESDAY, DECEMBER 9, 2025**

CSR IMPLEMENTATION

QUESTION

1015 Dr. K. Laxman:

Will the Minister of Corporate Affairs be pleased to state:

- (a) the total amount spent by companies on Corporate Social Responsibility (CSR) activities during 2024–25;
- (b) the sectors and States that have received maximum CSR funding;
- (c) whether the Ministry has introduced an outcome-based evaluation framework for CSR projects; and
- (d) the measures being taken to ensure transparency, audit compliance and avoidance of duplication in CSR implementation

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) & (b): The disclosures related to CSR expenditure are reported in the CSR Annual Report to be filed with their annual filing of returns. Vide General Circular No. 06/2025 dated 17.10.2025, Ministry of Corporate Affairs has allowed all companies to complete their annual filings pertaining to FY 2024-25 till 31st December, 2025. Therefore, companies have time to file the details related to their CSR expenditure pertaining to financial year 2024-25 upto 31st December, 2025.

(c) & (d): Rule 8 of the Companies (CSR Policy) Rules, 2014 provides that every company having average CSR obligation of 10 crore rupees or more in pursuance of sub-section (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.

Further, as per the provisions of the Companies Act, 2013, 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 the manner as approved by it, and the Chief Financial Officer or the person responsible for financial management shall certify to the effect. 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. 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. Thus, the existing framework provides adequate mechanisms to ensure compliance, transparency and accountability.
