

**GOVERNMENT OF INDIA  
MINISTRY OF CORPORATE AFFAIRS**

**LOK SABHA  
UNSTARRED QUESTION NO. 294  
ANSWERED ON MONDAY, FEBRUARY 05, 2024/ MAGHA 16, 1945 (SAKA)**

**AMENDMENTS IN CSR RULES AND REGULATIONS**

**QUESTION**

**294. SHRIMATI POONAMBEN MAADAM:**

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

- (a) whether any amendments have been made in the Corporate Social Responsibility (CSR) Rules and Regulations during the last five years;**
- (b) if so, the details thereof;**
- (c) whether the Government has taken any measures to enhance Corporate Social Responsibility activities of the companies and to ensure their compliance with CSR Regulations; and**
- (d) if so, the details thereof?**

**ANSWER**

**MINISTER OF STATE (INDEPENDENT CHARGE) OF THE MINISTRY OF STATISTICS AND PROGRAMME IMPLEMENTATION; MINISTER OF STATE (INDEPENDENT CHARGE) OF THE MINISTRY OF PLANNING AND MINISTER OF STATE IN THE MINISTRY OF CORPORATE AFFAIRS  
[RAO INDERJIT SINGH]**

**(a) & (b): Yes sir, a number of Amendments have been made during the last five years. These amendments were carried out with an aim to strengthen the CSR ecosystem, by improving disclosures and by simplifying compliances. The notifications of the amendments are available on [www.mca.gov.in](http://www.mca.gov.in).**

**(c) & (d): The broad framework for Corporate Social Responsibility (CSR) has been provided through Section 135 of the Companies Act, 2013 ('Act'), Schedule VII of the Act and Companies (CSR Policy) Rules, 2014. Schedule VII of the Act indicates the eligible list of activities that can be undertaken by the companies as CSR. The items enlisted in the Schedule VII of the Act are broad-based and can be interpreted liberally. The CSR mandated companies can undertake any of the activities mentioned in Schedule VII subject to fulfilment of provisions as contained in the Act and Companies (CSR Policy) Rules, 2014.**

**Further, CSR framework is disclosure based and CSR mandated companies are required to disclose the contents of its CSR Policy in its report and place it on the company's website, if any. The same is also required to file in MCA 21 registry with their financial statements. Whenever any violation of CSR provisions is reported, that is dealt as per provisions of the Act after due examination of records and following due process of law. Under the Act, CSR is a Board driven process and the Board of the company is empowered to plan, decide, execute and monitor CSR activities based on the recommendations of its CSR committee. The Government does not issue any specific direction to the companies to spend in any particular geographical area or activity.**

**Furthermore, whenever any violation of CSR provisions is reported, action against such non-compliant Companies are initiated as per provisions of Companies Act, 2013 after due examination of records and following due process of law**

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