

**GOVERNMENT OF INDIA  
MINISTRY OF CORPORATE AFFAIRS**

**LOK SABHA  
UNSTARRED QUESTION NO. 2080  
ANSWERED ON MONDAY, AUGUST 02, 2021/  
SRAVANA 11, 1943 (SAKA)**

**INCLUSION IN SCHEDULE VII OF THE COMPANIES ACT, 2013**

**QUESTION**

**2080. ADV. A.M. ARIFF:**

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

**कारपोरेट कार्य मंत्री**

- (a) details of the items included in the Schedule VII of the Companies Act, 2013, which lists the areas and activities where Corporate Social Responsibility (CSR) contributions can be made;**
- (b) whether the Government intends to include more items in the said Schedule to qualify them as admissible CSR expenditure;**
- (c) whether the Government has received any representation from the State of Kerala on including donations to the Chief Minister's Distress Relief Fund in the said Schedule; and**
- (d) if so, the action taken thereon?**

**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): The Government provides the broad framework for Corporate Social Responsibility (CSR) 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 activities that can be undertaken as CSR which broadly relates to Health, sanitation, education, environment, sports, heritage, art and culture, rural development, slum area development, Disaster management, including relief, rehabilitation, and reconstruction activities, setting up old age homes, day care centers, measures for reducing inequalities faced by socially and economically backward groups etc. The Ministry vide General Circular no. 21/2014 dated 18th June, 2014 clarified that items mentioned in Schedule VII are broad based and can be interpreted liberally. A copy of Schedule VII of the Act is given at Annexure.**

**(b): There is no proposal, at present, to include more items in the Schedule VII of the Act.**

**(c) & (d): Yes, Sir. The representations from the State of Kerala for inclusion of the contribution to the 'Chief Minister's Distress Relief Fund' in Schedule VII of the Act were received in the year 2018 and 2020 respectively, and the same were duly replied by the Ministry.**

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**Activities which may be included by companies in their Corporate Social Responsibility Policies Activities relating to:**

- (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 and 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;**
- (iv) ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agro forestry, 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 arts 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 recognized sports, paralympic sports and Olympic sports;**
- (viii) contribution to the Prime Minister's National Relief Fund or Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund (PM CARES Fund) any other fund set up by the Central Government for socio-economic development and relief and welfare of the Scheduled Castes, the Scheduled 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).**
- (x) rural development projects.**
- (xi) slum area development.**

**Explanation- For the purpose of this item, the term 'slum area' shall mean any area declared as such by the Central Government or any State Government or any other competent authority under any law for the time being in force.**

- (xii) disaster management, including relief, rehabilitation and reconstruction activities.**

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