

**GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS
LOK SABHA
UNSTARRED QUESTION NO. 2479
ANSWERED ON MONDAY, August 4, 2025/Sravana 13, 1947 (Saka)
THIRD PARTY IMPACT ASSESSMENT OF CSR PROJECTS**

QUESTION

2479. Shri Sribharat Mathukumilli:

Will the Minister of CORPORATE AFFAIRS be pleased to state:

- (a) whether the Government proposes to make third-party impact assessments or social audits mandatory for all major CSR projects, regardless of company size or threshold;**
- (b) whether the Government has any plans to publish an annual CSR Outcomes Report, in collaboration with NITI Aayog, to assess developmental impact beyond financial disclosures;**
- (c) whether the Government is considering to mandate or recommend district-wise CSR planning frameworks to align corporate spending with local SDG priorities; and**
- (d) whether the Government proposes to facilitate pooled CSR funds to address regional challenges such as groundwater depletion, tribal education or climate resilience;**

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) Rule 8 of the Companies (CSR Policy) Rules, 2014 contains provisions related to impact assessment of CSR projects which state 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. 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. There is no such plan to publish an annual CSR Outcomes Report, in collaboration with NITI Aayog, to assess developmental impact beyond financial disclosures.

(c) & (d) No, Sir. Schedule VII of the Act indicates the list of eligible activities which can be undertaken by the companies as CSR. The activities mentioned under Schedule VII are broadly aligned with national priorities to promote inclusive and sustainable development which are already aligned with SDG goals. Further, entries in Schedule VII are broad based and may be interpreted liberally so as to capture the essence of the subjects enumerated therein. The Government does not issue any directions to Corporates to spend in any particular area or activity.
