

**GOVERNMENT OF INDIA  
MINISTRY OF CORPORATE AFFAIRS  
LOK SABHA  
UNSTARRED QUESTION NO. 224  
ANSWERED ON MONDAY, DECEMBER 1, 2025/AGRAHAYANA 10, 1947 (SAKA)  
CSR MANDATE**

**224. Shri Brijmohan Agrawal:**

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

- (a) the details of the companies which are covered/exempted under the Corporate Social Responsibility (CSR) mandate and the rationale for these exemptions;**
- (b) whether the Government ensure equitable distribution of CSR funds in the multiple sectors like education and healthcare etc. and if so, the details thereof;**
- (c) whether the Government is working on any proposal for uniform allocation of the funds across deficit sectors and if so, the details thereof;**
- (d) whether any amendments or policies is under consideration by the Government to improve the CSR framework, such as enhancing transparency through digitalization and if so, the details thereof;**
- (e) the details of the CSR contributing companies with corresponding funds spent under the programme during the financial Year 2024-2025, State/UT-wise list including Chhattisgarh; and**
- (f) the details and the number of the companies which have violated CSR provisions for the Financial Year 2024-2025, State/UT-wise list including Chhattisgarh?**

**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 legal framework for Corporate Social Responsibility (CSR) has been provided under Section 135 of the Companies Act, 2013 ('Act'), Schedule VII of the Act and Companies (CSR Policy) Rules, 2014. 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. All other companies not fulfilling the criteria mentioned in section 135 of the Act are exempted from CSR mandate. 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 of the company based on the recommendation of its CSR Committee. Further, as it is Board driven process, Government does not issue any specific direction to the companies to spend in any particular activity.**

**Contd...2/-**

**(c): There is no proposal for uniform allocation of the funds across deficit sectors, in view of the facts stated above in reply to parts (a) &(b).**

**(d): No such proposal is under consideration of the Government, as of now.**

**(e): 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. That is why figures for 2024-25 are not yet available.**

**(f): Not applicable in view of reply of para (e) above.**

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