

**GOVERNMENT OF INDIA
MINISTRY OF CORPORATE AFFAIRS
LOK SABHA
UNSTARRED QUESTION NO. 104
ANSWERED ON Monday, July 20, 2026/Ashadha 29, 1948 (Saka)**

CSR Initiatives in Moradabad

QUESTION

104. Mrs Ruchi Vira:

Will the Minister of CORPORATE AFFAIRS be pleased to state:

- (a) whether the Government has assessed the utilisation of Corporate Social Responsibility (CSR) funds by eligible companies operating in or associated with Moradabad district of Uttar Pradesh for the welfare of brass handicraft artisans, skill upgradation, occupational safety, environmental compliance, common facility centres and livelihood enhancement;**
- (b) if so, the details of the funds spent under the CSR in the district during the last three years company-wise and sector-wise;**
- (c) whether the Government has taken any steps to promote CSR investment in artisan groups and Micro, Small and Medium Enterprises (MSME) infrastructure, if so, the details thereof;**
- (d) the details of the monitoring mechanism adopted for assessing the impact of such CSR projects; and**
- (e) the details of the policy proposed by the Government to promote industry-driven CSR initiatives for sustainable development and employment generation in the export-oriented manufacturing sector of Moradabad?**

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. Schedule VII of the Act enlists areas or subjects that may be undertaken by a company as CSR. The CSR framework is disclosure based and CSR mandated companies are required to file details of CSR activities annually in the MCA21 registry.

All data related to CSR expenditure filed by companies in MCA21 registry including state-wise, year-wise, company-wise and project-wise is available in public domain at www.csr.gov.in. On the basis of annual filings made by the companies in the MCA21 registry, Development sector-wise CSR expenditure in Moradabad district of Uttar Pradesh during the Financial Years 2022-23 to 2024-25 is at Annexure.

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(c): 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. This Committee formulates and recommends the CSR policy, which outlines the activities to be undertaken by the company in alignment with the areas or subjects specified in Schedule VII of the Act. The Government does not issue any specific direction to the companies to spend in any particular geographical area or for any particular activity.

(d):The existing legal provisions for formation of CSR committee, formulation of CSR policy, Annual Action Plan on CSR, identification of the project and area in which project will be implemented, certification of CSR expenditure by Chief Financial Officer (CFO) and audit of CSR expenditure by statutory auditors etc. provide adequate mechanisms to ensure transparency and accountability. The Board has to ensure that the approved amount has been spent on the assigned activity(ies).

Further, Rule 8 of the Companies (CSR Policy) Rules, 2014 provides that every company having average CSR obligation of 10 crore rupees or more 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 all the companies in the 'Annual Report on CSR' including annual action plan on CSR which is part of the Company's Board Report.

(e): No such specific policy is proposed by the Government.

Refer to part (b) of Lok Sabha Unstarred Question no. 104 for 20.07.2026

Development sector-wise CSR expenditure in Moradabad district for the FY 2022-23 to 2024-25

(Amount in Rs. Crores)

S.No	Development sectors	FY 2022-23	FY 2023-24	FY 2024-25
1	Animal welfare	0.06	0.32	-
2	Armed Forces, Veterans, War Widows/Dependants	0.02	0.00	-
3	Art and culture	0.00	0.02	-
4	Education	4.50	1.83	7.00
5	Environmental sustainability	-	0.15	0.22
6	Health care	1.03	1.43	1.38
7	Livelihood enhancement projects	0.00	0.10	0.04
8	Poverty, Eradicating Hunger, Malnutrition	0.03	0.08	0.00
9	Rural development projects	0.13	0.30	-
10	Safe drinking water	-	0.09	-
11	Senior Citizens Welfare	-	0.00	-
12	Special education	-	0.02	-
13	Training to promote sports	0.08	-	-
14	Vocational skills	-	-	0.07
15	Women empowerment	1.12	1.06	-
	Total	6.96	5.41	8.72

(Updated data upto 31.03.2026) (Source: Corporate Data Management Cell)