#### **APPENDICES**

#### ANNEXURE-A

# **In-Depth Interview Guide and Interview Questions**

An in-depth interview guide is a method for structuring an interview and ensuring that important questions will not be forgotten during the interview. With specific objectives in mind and figuring out what to ask to elicit experiences and insights of the respondents, questionnaire tools was developed and then firmed up taking into consideration the intended goals of conducting the in-depth interviews. The interview tool was validated by experts in the field of qualitative communication research – Dr. Ajit Pathak, National President, Public Relations Society of India, ex-GM (I/C), Corporate Communications & CSR, IOCL and Mr. Anil Alhuwalia, General Manager (PR & Brand), BPCL – and an initial test run was done with 2 respondents working in managerial positions in HR / CC with IOCL, following which requisite modifications of the questions were done to enable effective gathering of inputs and insights from the respondents.

# **In-depth Interview Tool**

- 1. When did your organisation adopt the use of social media and what were the factors that pushed your organisation to adopt the new media?
- 2. What are the social media platforms that are used by your organisation and what kind of activities do you have on your social media pages?
- 3. Who is your social media page's target audience?
- 4. What were the expected outcomes from the brand social media pages?
- 5. Which key performance indicators do you consider to measure the performance of your social media initiatives?
- 6. What do you think are the benefits to the fans/visitors to your brand social media pages?

- 7. Do you have a social media policy and stated social media strategy in your organisations?
- 8. If so, what are the salient points of the policy / strategy?
- 9. How is the social media engagement / management done internally or through a social media management agency?
- 10. What is the workflow from content creation to publication?
- 11. What have been your learnings with your social media pages management?
- 12. How do you deal with negative comments / trolling on your social media pages? How do you address the concerns regarding the risks associated with potential negative consequences?
- 13. How do you simultaneously handle multiple social media channels?
- 14. How do you measure engagement with your audience via your social media pages?
- 15. Can you describe your biggest social media success?
- 16. How do you keep track of what your competitors are doing in social media?
- 17. What are you trying to achieve on social media and how does this align with core business goals/objectives/targets of the organisation?
- 18. How does your organisation calculate ROI for social media?
- 19. According to you, what is the impact of social media on brand value?
- 20. What has been your experience of using social media for crisis communications and management?
- 21. Does your company use social media for CSR communications?
- 22. Does your organisation believe in doing branding / publicity for CSR?
- 23. Do you think there can be any negative impact or pitfalls of communicating CSR related content for publicity on social media?
- 24. Do you think there is any link between CSR communication strategies and brand reputation? May please elaborate.
- 25. Have you undertaken a social media audit for your organisation?
- 26. What are the key challenges in managing social media pages for branding and CSR communications?
- 27. According to you is there any typical aspect/difference in managing social media for the Oil and Energy sector?

#### **ANNEXURE-B**

Social Media Communications for Corporate Social Responsibility (CSR) Branding:

A Pilot Study of Twitter handles of IOCL and BPCL

#### Introduction

Social Media has come to be known as media for the people, of the people, and by the people. Social media includes the online platforms and apps allowing social interaction online between organisations, individuals and groups. Social media is about conversations, connections and engagement...being social.

Collaboration through online mode becomes easy if it is facilitated by social media technologies. Social media provide simple, inexpensive ways to organize members, arrange meetings, spread information, and gauge opinion (Baruah, 2012).

An online social network can be defined as a set of online spaces where users create profiles, maintain a dynamic list of contacts for professional or social issues and actively interact (or network) using these websites (Krishnan, 2012). In this interconnected globalised world, online social networks have drastically changed the way in which people and companies inform, communicate and connect with each other. Platforms of online social networks such as Twitter, Facebook or YouTube have hundreds of millions of users (people and companies) that constantly interact, thereby giving rise to new levels of conversation that were previously impossible to achieve (Burson-Masteller Communications Group, 2010 Burson-Masteller Communications Group. (2010). Therefore, online social networks are playing a key role when it comes to managing the relationship between company and stakeholders. Organisations have realised this and many companies have begun to adopt Social media for engaging with their stakeholders.

# Statement of Research Problem

CSR is becoming as an important factor for influencing a company's image, reputation and stakeholder relations (Etter, 2013). However, organisations continue to display a low level of communication regarding CSR matters, and it is an element that offers difficulties when it comes to implementing it in companies (Vinke, 2011). Stakeholder expectations are constantly in change and a company's CSR communication must be evaluated on a frequent

basis (Morsing & Schultz, 2006). Social media has now changed conversations from being face to face to now talking with people through Facebook, twitter, messages and other media thus transcending the requirement of being connected in a physical real way.

In the past, companies had little interest in interacting with stakeholders in CSR issues (Angeles & Capriotti, 2009) Therefore, it becomes necessary to analyse whether today companies are addressing CSR communication through online social networks or not and, if so, whether they are doing it correctly using an interactive approach, that is "a two-way communication between source and receiver" (McMillan, 2006).

Considering the tremendous impact of new media on public relations, how corporations are using corporate websites, Intranet portals, e-bulletin as well as social media such as Facebook, Twitter, Instagram and YouTube is important. Therefore, the purpose of this study is to analyse what information the companies are posting on its sites, how it engaged with its publics, sharing of social responsibility activities and government schemes on its social media pages.

#### **Selection of Sample**

The Oil & Gas sector forms the backbone of the Indian Economy and has all Indians as their customers and their products and operations have a tremendous impact on the lives of the customers and stakeholders.

Therefore, the purpose of this study is to analyze what information the Indian Oil & Gas sector companies are posting on Facebook, Twitter and YouTube, how it engages with its publics, sharing of social responsibility activities and government schemes on its social media pages.

This paper analyses the use of Twitter within the CSR management of IndianOil Corporation Limited (IOCL) and Bharat Petroleum Corporation Limited (BPCL) – both CPSEs and Maharatna Companies in the Energy / Oil & Gas sector in India.

The Oil & Gas sector forms the backbone of the Indian Economy and has all Indians as their customers and their products and operations have a tremendous impact on the lives of the customers and stakeholders. The study of CSR communications of the CSPE Maharatna becomes even more pertinent in light of the Department of Public Enterprises (DPE) Guidelines on CSR and Sustainability issued on Oct 21, 2014

The content analysis will look at what organizational information is included on social media – Twitter and Facebook - use of photos and videos, CSR communications, whether the site generated feedback, and whether there are interactions or discussions between the audience and the companies.

# **Indian Oil Corporation Limited (www.iocl.com)**

Indian Oil Corporation Limited, with 33,000-plus work-force, extensive refining, distribution & marketing infrastructure and advanced R&D facilities plays a significant role in fuelling socio-economic development of the country. With a mandate to ensure India's energy security and self-sufficiency in refining & marketing of petroleum products, IndianOil has in the past six decades provided energy access to millions of people across the length and breadth of the country through its ever-expanding network of over 50,000 customer touch-points.

IndianOil controls 11 of India's 23 refineries. The group refining capacity is 80.7 million metric tonnes per annum (MMTPA) accounting to 35% share of national refining capacity. IndianOil refineries led the industry in achieving supply of the world's cleanest fuels - BS-VI petrol and diesel meeting the April 2020 target for across the country.

## **IOCL Twitter handle profile**



# **Bharat Petroleum Corporation Limited**

Bharat Petroleum Corporation Limited (BPCL) in the Petroleum sector is a Maharatna Public Sector Undertaking. BPCL has played the role of a pioneer in more ways than one, ensuring the energy needs of the nation are met uninterruptedly. BPCL conducts its Operations pan-India through its seven Business Units and its pipeline network of 2,241 Kms.

The business units include Refinery, Retail, Lubricants, Industrial and Commercial, Liquefied Petroleum Gas, Aviation and Gas. The product portfolio of BPCL comprises of MS, HSD,

Lubricants, Aviation fuel, Bitumen, LPG, Solvents and now added Food Grade Quality Hexane (FGQH) and Polymer grade Propylene as well. BPCL has its headquarters located in Mumbai, Maharashtra, India and has four regional offices in Delhi, Mumbai, Kolkata and Chennai.

# **BPCL** Twitter handle profile



@BPCLimited

Official Twitter Handle of Bharat Petroleum Corp. Ltd, a Fortune 500 Oil & Gas Maharatna PSU in India.

Website:bharatpetroleum.in

1,118 Following 228.9K Followers

#### Units of data collection:

 The unit of data collection is each tweet generated by the organization, whether original content or a retweeting of content from another account.

For the content analysis, Tweets generated by the organisation in the sampled 30 days were analysed to study:

- o the types of content shared by companies on key social media channels,
- o the use of interactive features of the social media sites, and
- o the response to content by audience members.

# Methodology

Content analysis of twitter handles of IOCL and BPCL was conducted to identify content types – CSR or Non CSR (which includes Branding, Social Message, Contest, News, Events/Campaigns and Festive Greetings) for each tweet for one month period i.e October

2019. The study also looks into engagements levels on each tweet as well as interactivity from the organisation.

The two organizations under the pilot study i.e. IOCL and BPCL are Maharatna Oil and Gas / Energy CPSEs. Also, Energy Companies spent the highest among sectors in corporate social responsibility (CSR) in financial year 2017-18 with 51 companies spending Rs 2,253 crore or 23 per cent of the overall spending, said research and ratings agency CRISIL on Thursday (Energy companies hog lion's share in CSR spending: CRISIL, 2019). Subsequently tweets for the one month period — October 2019 from the Twitter handles @IndianOilcl and @BPCLimited — were collected. The main task of this pilot study was to analyze the content of twitter handles and determine what type of content was communicated through the tweets. For this analysis, a classification scheme was developed. The codes were developed based on inductive review of twitter pages of similar organisations. A total of 220 tweets for a period of one month were analysed. The posts were categorised into two major types — CSR and Non-CSR.

Tweets that shared information or key messages or data about any activity or initiative that the organisation has taken up under its Corporate Social Responsibility have been categorised as CSR tweets. Tweets that were Non-CSR related were categorized as Branding, Social Message, Contest, News, Events/Campaigns and Festive Greetings.

Branding tweets serve the basic function of augmenting the corporate or brand image of the organization. These tweets would be about their products, services, achievements and such aspects. Social Message tweets are those that are aimed at conveying socially oriented messages such as road safety, health awareness or any socially relevant / public interest messages. Contest tweets are those that are aimed at engaging with the audience through some general / topical / organisational business questions and soliciting the correct answers or comments in lieu of the chance of winning attractive prizes / gift coupons and such other incentives. Tweets that serve to convey any new development, announcement, financial or operational results are categorized as News Tweets.

Events / Campaign tweets are used to inform and engage the audience about any special events or campaigns run by the organisation and to convey key messages associated with the particular events or campaigns.

Festive greetings are shared through tweets to greet on special occasions and festivals as an means of engaging with their audience and spread cheer and positivity. All the 220 tweets

were reviewed and classified into the above seven categories. Each post was assigned a single code from this scheme. In cases where a post appeared to serve dual purposes, codes were assigned according to what was considered the posts' primary purpose.

# **Findings**

# @IndianOilcl

Analysis of tweets of IndianOilcl found that only 18% of the CSR related tweets and rest 82% tweets were non-CSR. The CSR tweets elicited only 4% of the responses including Replies, Retweets and Likes, whereas the rest of the tweets got 96% of the responses. Among the non-CSR tweets, Branding related tweets got maximum response of 74% tweets followed by contest related tweets at 11%. Tweets related to News and Festive Greetings got on 1% of the responses each. It is observed that there were almost same number of tweets for CSR tweets and Branding i.e. 31 and 33 nos. However, the response for branding tweets have been 74% compared to 4% for CSR tweets.Of all the tweets, 93% included images and videos were in 6% of tweets and there was only one tweet that had only text with no accompanying image or video.

**Table 1.1:** 

Sr. No.	Type of Tweet	Total posts	Total Replies	Total Retweets	Total Likes	Total Response	Spread
1	Branding	33	317	2459	28748	31524	74%
2	Social Message	31	22	186	603	811	2%
3	Contest	22	1504	1030	2328	4862	11%
4	News	4	23	98	269	390	1%
5	Events/Campaigns	31	57	433	2454	2944	7%
6	Festive Greetings	8	9	75	390	474	1%
7	CSR	31	27	379	1369	1775	4%
Total		160	1959	4660	36161	42780	100%

**Table 1.2:** 

Sr. No.	Type of Tweet	% Total Replies	% Total Retweets	% Total Likes	Highest replies in a single tweet	Highest re-tweeted posts	Highest likes in a single tweet
1	Branding	16%	53%	80%	244	2000	27000
2	Social Message	1%	4%	2%	7	22	75
3	Contest	77%	22%	6%	394	218	419
4	News	1%	2%	1%	7	36	88
5	Events/Campaigns	3%	9%	7%	15	82	657
6	Festive Greetings	0.4%	2%	1%	4	26	110
7	CSR	1%	8%	4%	4	28	115
		100%	100%	100%			

Analysis of the engagement from the fans / community in form of likes, comments and shares showed that the Reply response was the least for all categories of tweets except for Contest tweets whereas maximum response for the tweets was through Likes. Tweets pertaining to company News, Festive Greetings and Social Messages got the least responses. The following Branding tweet got the maximum retweets (2000) and likes (27000) among all categories.



Among all categories, the highest replies were received for a Contest tweet (394).



It was found that from among the total engagement, 85% were likes while replies were 4% and retweets were 11%. Overall, @IndianOilcl's 160 tweets during October 2019 accrued 1595 replies, 4660 Retweets and 42780 Likes i.e. each tweet got on an average 267 Reponses.

# @BPCLimited

Analysis of tweets of BPCLimited found that only 12% of the CSR related tweets and rest 88% tweets were non-CSR. The CSR tweets elicited 10% of the responses including Replies, Retweets and Likes, whereas the rest of the tweets got 90% of the responses.

Among the non-CSR tweets, Branding related tweets got maximum response of 45% tweets followed by Social message related tweets at 17%. Tweets related to News and Events / Campaigns got 2% and 4% of the responses each.

Of all the tweets, 47 included images and videos were in 11 of tweets and there were only 02 tweets that had only text with no accompanying image or video.

**Table 1.3:** 

Sr No	Type of post	Total posts	Total Replies	Total Retweets	Total Likes	Total Response	Spread
1	Branding	23	82	728	1588	2421	45%
2	Social Message	14	30	295	579	918	17%
3	Contest	7	216	128	350	701	13%
4	News	2	4	35	81	122	2%
5	Events/Campaigns	2	3	59	129	193	4%
6	Festive Greetings	5	5	135	311	456	9%
7	CSR	7	10	162	361	540	10%
Total		60	350	1542	3399	5351	100%

**Table 1.4:** 

Sr. No.	Type of Tweet	% Total Replies	% Total Retweets	% Total Likes	Highest replies in a single tweet	Highest re-tweeted posts	Highest likes in a single tweet
1	Branding	23%	47%	47%	13	96	180
2	Social Message	9%	19%	17%	9	44	107
3	Contest	62%	8%	10%	115	33	85
4	News	1%	2%	2%	3	21	39
5	Events/Campaigns	1%	4%	4%	2	33	65

6	Festive Greetings	1%	9%	9%	2	42	79
7	CSR	3%	11%	11%	4	40	102
		100%	100%	100%			

Analysis of the engagement from the fans / community in form of likes, comments and shares showed that the Reply response was the least for all categories of tweets except for Contest tweets whereas maximum response for the tweets was through Likes.

Tweets pertaining to company News, Festive Greetings and Events / Campaigns got the least responses. The following Branding tweet got the maximum retweets (96) and likes (180) among all categories.



Among all categories, the highest replies was received for a Contest tweet (115).

It was found that from among the total engagement, 64% were likes while replies were 7% and retweets were 29%. Overall, @BPCLimited's 60 tweets during October 2019 accrued 350 replies, 1542 Retweets and 3399 Likes i.e. each tweet got on an average 89 Reponses.



#### **Findings / Recommendations**

In accordance with considerations presented in the Methodology, a total of 220 tweets were collected; all tweets were posted in the period of 1-31 October 2019. These messages were analysed based on categorization and codified. These latter were examined in greater detail in terms of the number of responses – likes, comments and shares - each post generated.

It is observed that the IOCL tweets more frequently averaging about 5 tweets per day whereas BPCL tweets on an average 2 tweets daily. IOCL follows only 125 twitter accounts whereas BPCL follows 9 times more accounts, but has lesser followers than IOCL.

The maximum type of response is 'Likes'. It is seen that the least type of response is 'Reply', implying that conversations and interactivity is at a basic level only.

Even though a mix of images, videos, website links on various news, branding, festive greetings, events & campaigns social messages is maintained, it is seen that the responses are not very much, it is more of a one-way communication. These findings are revealing in terms of the lack of dialogue with the twitter audience, thereby losing out to connecting and interacting with their followers.

Posts are mainly just one-way, with a content that is informative in nature, except the contest tweets which has accrued 11% to 13% of the responses and 60% to 70% of the total replies for both the handles.

It is seen that the audience / people at large are not interested in reading about the News related to the company. Infact, the highest retweets and likes were accrued for IndianOil's video tweeted around the Festival of Diwali, which is a case in point about tweeting curated

content that is conceptualised and well executed (celebrating and saluting the IndianOil soldiers while subtly inserting product branding) resulting in a emotionally rich and heart touching content that resonated with the people at large. The tweet got retweeted 2000 times and got 2700 likes.



Similarly, another we conceptualised and executed video content tweeted during the Vigilance Awareness Week got retweeted 64 times and was liked by 656 twitteraties.

There is much scope for curating tweets that is based on sharing reflected glory – achievements, good works and positive vibes related to people and not the company's news and internal activities.



Similarly, companies can focus more on sharing CSR related tweets – for it will be more about the people and social development. Presently both the companies are not sharing CSR content over twitter. There is much scope for making a direct connect with people and getting their goodwill be sharing the Impact of the companies' CSR.

It also observed that internal programmes are tweeted frequently like Vigilance Awareness week or Government initiative on RUCO (Repurpose Used Cooking Oil) campaign had 31 Tweets on 2 October 2019.

Even though both IOCL and BPCL have such a great number of followers, the number of response to the tweets are not great, calling for a review of social media strategy and applying best practices and benchmarking.

# The 'Reply' phenomenon

One of Twitter's greatest benefits and downsides is its openness relative to platforms like Facebook. Anyone and everyone can reply directly to a tweet — and that's not always ideal for the sender. Replies can often devolve into a sea of abusive responses, regardless of subject matter. More so, if it's a PSU or a fuel company who is tweeting — right from non-delivery of LPG to rising petrol prices — the reply button allows an avalanche of unwanted content and trolling.

For IOCL and BPCL also, most of the replies are unconnected to the tweet subjects, complaints or trolling and will continue to be till twitter rolls out it's in the works feature to control who gets to reply to your content. The feature 'Choose who can reply to your Tweet' is under testing phase and how it will change the twitter communications is to be seen.

# Conclusion

Over all, it is observed that sharing of company related news, events and happenings or achievements are not enough to elicit responses and engagement of the masses. Both the companies need to tweet content that engages with the audiences (motorists, environmentalists, housewives, youth and other groups) and serve conceptualised and curated content tailor made for the customers even while ensuring that more CSR or community development related tweets that concerns the masses are tweeted in order to engage with them to accrue positive vibes. Tweets are not an extension of a press release. It is about having a conversation with the people in which both parties are interested to participate. Customised content that matters to the public at large is the key to achieved greater engagement on Twitter.

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# Appendix C

# Social Media Communications for Corporate Social Responsibility Branding:

#### A Pilot Study of YouTube channels of IOCL and BPCL

#### Introduction

Social media allows relationship forming between users from distinct backgrounds. Academics and practitioners have explored and examined the many sides of social media over the past years. Organizations engage in social media mostly with the aim of obtaining feedback from stakeholders (Phang et al. 2015).

Since its launch in 2005, YouTube has become a modern media powerhouse. YouTube puts forth its mission as 'Our mission is to give everyone a voice and show them the world'.<a href="https://www.youtube.com/">https://www.youtube.com/</a>. Over 2 Billion logged-in users visit YouTube each month and every day people watch over a billion hours of video and generate billions of views. As per Brandwatch (https://www.brandwatch.com/blog/youtube-stats/), YouTube was launched in launch in 2005. The first YouTube video was uploaded on 23 April 2005. Me at the Zoo shows co-founder Jawed Karim at the San Diego Zoo. On October 9, 2006, YouTube was purchased by Google for US\$1.65 billion. YouTube is the world's second largest search engine and second most visited site after Google. As in February 2020, YouTube is the 2nd most popular social media platform with 1.9 billion users and 500 hours of video are uploaded to YouTube every minute. YouTube has the second-largest search engine in the world, behind Google (which owns YouTube). This means people are constantly searching for information using YouTube and discovering videos relating to these topics.

There are several ways for interacting with audience and users on YouTube. These include Comments, Likes, Sharing, Subscriptions, Playlists and messages.

# Use of YouTube by Business Orgnaisations

Until recently, YouTube was just known as a platform to share and view all kinds of videos. But over the last few years, YouTube has become one of the most vital online marketing channels. Brands are now creating their YouTube accounts to accelerate outreach to potential customers and better online promotions. Videos with a personal touch help to increase

conversions. People buy from those they trust, and that trust is built by you relating to them on an emotional level.

Setting up a YouTube Channel for business is as easy as creating an account, but using it to attract subscribers, gather leads, or drive downloads? That takes work, strategy, and a sense for the right formats and video lengths. Marketing on YouTube revolves around the channel, which is like a mini-website for your business. It's the place you get to curate the videos, images, and descriptions visitors see.

There are three categories of video you can upload to YouTube: In-channel videos, live streams, and ads. Each serves a different purpose. YouTube in-channel videos are the videos uploaded by the administrator to the channel. These videos will attract an audience, and show up in Google searches. These videos can be organized into playlists to give the Brand Channel some structure and to encourage people to watch the entire series.

David Ogilvy, known as the 'Father of Advertising' famously said: "80% of readers only read the title. It follows you should spend 80% of your effort there." The thumbnails exactly do the work of the title and make people curious enough to click and view the video.

# **Statement of Research Problem**

CSR is becoming as an important factor for influencing a company's image, reputation and stakeholder relations (Etter, 2013). However, organisations continue to display a low level of communication regarding CSR matters, and it is an element that offers difficulties when it comes to implementing it in companies (Vinke, 2011). Stakeholder expectations are constantly in change and a company's CSR communication must be evaluated on a frequent basis (Morsing & Schultz, 2006). Social media has now changed conversations from being face to face to now talking with people through Facebook, twitter, messages and other media thus transcending the requirement of being connected in a physical real way.

In the past, companies had little interest in interacting with stakeholders in CSR issues (Angeles and Capriotti, 2009). Therefore, it becomes necessary to analyse whether today companies are addressing CSR communication through online social networks or not and, if so, whether they are doing it correctly using an interactive approach, that is "a two-way communication between source and receiver" (Pavlik, 1998).

Considering the tremendous impact of new media on public relations, how corporations are using corporate websites, Intranet portals, e-bulletin as well as social media such as Facebook, Twitter, Instagram and YouTube is important. Therefore, the purpose of this study is to analyse what information the companies are posting on its sites, how it engaged with its publics, sharing of social responsibility activities and government schemes on its social media pages.

#### **Selection of Sample**

The Oil & Gas sector forms the backbone of the Indian Economy and has all Indians as their customers and their products and operations have a tremendous impact on the lives of the customers and stakeholders.

Therefore, the purpose of this study is to analyze what information the Indian Oil & Gas sector companies are posting on Facebook, Twitter and YouTube, how it engages with its publics, sharing of social responsibility activities and government schemes on its social media pages.

This paper analyses the use of the integration of two online social networks (Twitter and Youtube) within the CSR management of IndianOil Corporation Limited (IOCL) and Bharat Petroleum Corporation Limited (BPCL) – both CPSEs and Maharatna Companies in the Energy / Oil & Gas sector in India.

The Oil & Gas sector forms the backbone of the Indian Economy and has all Indians as their customers and their products and operations have a tremendous impact on the lives of the customers and stakeholders. The study of CSR communications of the CSPE Maharatna becomes even more pertinent in light of the Department of Public Enterprises (DPE) Guidelines on CSR and Sustainability issued on Oct 21, 2014

The content analysis will look at what organizational information is included on social media – Twitter and YouTube - use of photos and videos, CSR communications, whether the site generated feedback, and whether there are interactions or discussions between the audience and the companies.

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# | News | State | State

#### IOCL YouTube channel

## **Bharat Petroleum Corporation Limited**

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The business units include Refinery, Retail, Lubricants, Industrial and Commercial, Liquefied Petroleum Gas, Aviation and Gas. The product portfolio of BPCL comprises of MS, HSD,

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# **BPCL YouTube Channel**



#### Units of data collection:

 The unit of data collection is each video uploaded by the organization, whether original content or content shared from another account.

For the content analysis, Videos shared by the organisation in the sampled 30 days were analysed to study:

- o the types of content shared by companies on the YouTube channel,
- o the use of interactive features of the channel, and
- o the response to content by audience members.

# Methodology

Content analysis of YouTube of IOCL and BPCL was conducted to identify content types – CSR or Non CSR (which includes Branding, Social Message, Contest, Events/Campaigns and Festive Greetings) for each tweet for one month period i.e. October 2019. The study also looks into engagements levels on each tweet as well as interactivity from the organisation.

The two organizations under the pilot study i.e. IOCL and BPCL are Maharatna Oil & Gas / Energy CPSEs. Also, Energy Companies spent the highest among sectors in corporate social responsibility (CSR) in financial year 2017-18 with 51 companies spending Rs 2,253 crore or 23 per cent of the overall spending, said research and ratings agency CRISIL on Thursday (Energy companies hog lion's share in CSR spending: CRISIL, 2019). Subsequently vidoes for the one month period – October 2019 from the YouTube channels of @IndianOilcl and @BPCLimited – were collected.

The main task of this pilot study was to analyze the content of YouTube channles and determine what type of content was communicated through the videos. For this analysis, a classification scheme was developed. The codes were developed based on inductive review of YouTube pages of similar organisations. A total of 24 videos for a period of one month were analysed. The posts were categorised into two major types – CSR and Non CSR and Non CSR was further categorized.

Videos that shared information or key messages or data about any activity or initiative that the organisation has taken up under its Corporate Social Responsibility have been categorised as **CSR videos**. Videos that were **Non CSR** related were categorized as Branding, Social Message and Events/Campaigns.

**Branding videos** serve the basic function of augmenting the corporate or brand image of the organization. These videos would be about their products, services, achievements and such aspects. **Social Message videos** are those that are aimed at conveying socially oriented messages such as road safety, health awareness or any socially relevant / public interest messages. **Events / Campaign videos** are used to inform and engage the audience about any special events or campaigns run by the organisation and to convey key messages associated with the particular events or campaigns.

All the 24 videos were reviewed and classified into the two broad categories – CSR and Non-CSR. Non-CSR videos were then categorised into 3 types – branding, social message and events / campaigns. Each post was assigned a single code from this scheme. In cases where a post appeared to serve dual purposes, codes were assigned according to what was considered the posts' primary purpose.

# **Findings**

# https://www.youtube.com/c/IndianOilCorporationLimitedOfficial

IOCL created YouTube channel on 14 July 2014 and as on 03 September 2020, has 124K subscribers and 382,423,782 views and has posted 415 videos. Analysis of Videos of IOCL's YouTube channel posted during October 2019 found that only 21% of the videos were related to CSR and the rest 79% videos were non-CSR. It was found that one tweet posted on 25 October – 'Iss Diwali Pehle Indian Phir Oil' garnered 2,01,46,514 responses in terms of Views and Likes and 14 dislikes and 0 comments. This branding video posted on Diwali festival which has the following description: "This Diwali, IndianOil celebrates and salutes those bravehearts who put nation before self. People who sacrifice their today so that we enjoy our tomorrow. People who don't flinch in the face of adversity. We celebrate safe Diwali at homes because they stand firm away from theirs. #HappyDiwali #BeyondOil #Diwali2019" got 99.9% of all responses of Views and Likes. It has also elicited maximum Dislikes i.e 42% of dislikes were received for this video. The video got 0 comments. The CSR tweets elicited only 0.02% of the responses, whereas the rest of the Non-CSR videos got 99.98% of the responses, which means that the other types of videos – social message, events/campaigns did not elicit response from the viewers.

**Table 1.1:** 

Sr No	Type of post	Total Videos	Views	Likes	Dislikes	Comments	Total Response	Spread
1	Branding	11	20149548	614	17	0	20150179	99.99%
2	Social Message	1	697	18	1	0	716	0
	Events/ Campaign							
3	S	3	4200	160	10	0	4370	0
4	Festive message	0	0	0	0	0	0	0

5	CSR	4	4007	160	5	0	4172	0
Т	Total	19	20158452	952	33	0	20159437	100%

**Table 1.2:** 

Sr. No.	Type of Tweet	% Total Views	% Total Likes	% Total Dislikes	% Total Comme nts	Highest Views for a single video	Highest Likes for a single video	Highest dislikes in a single tweet	Highest Comme nts in a single tweet
		99.9%	64%	52%	0%	20145956	558	14	0
1	Branding								
2	Social Message	0%	0%	0%	0%	697	18	1	0
5	Events/Camp aigns	0%	0%	0%	0%	1582	62	5	0
7	CSR	0%	0%	0%	0%	1488	61	2	0
		100%	100%	100%	100%	2 9		5 (3	

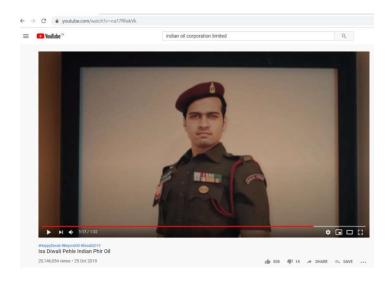
Analysis of the engagement from the viewers in form of views, likes, dislikes and comments showed that No comments were received for any of the 19 videos posted during October 2019. While one Branding video posted during Diwali which drew upon the patriotic and family emotions received huge response, all other videos received negligible responses.

Analysis was again done for the data without taking the outlier instance of the video that got such as massive response compared to other videos. It was observed that among the 12909 responses received by all the other videos posted during October 2019, Event videos received the highest response of 34% of all responses followed by CSR videos which got 32% responses and least of 6% responses were received by the singular social message video.

**Table 1.1.1:** 

Sr No	Type of Video	Total posts	Views	Likes	Dislikes	Comments	Total Response	Spread
1	Branding	10	3592	56	3	0	3651	28%
2	Social Message	1	697	18	1	0	716	6%
	Events/							
3	Campaigns	3	4200	160	10	0	4370	34%
4	CSR	4	4007	160	5	0	4172	32%
Tot al		18	12496	394	19	0	12909	100%

The following Branding Video has got the maximum of 2,01,46,514 responses in terms of Views and Likes among all categories. The second highest response received was for the SERVO Video (English Language) which got 698 views, 9 likes and 1 dislike. It was also observed that on one single day, the servo video was uploaded on YouTube in 10 languages. No description accompanied the videos and elicited only 0.02% responses compared to the remaining one single branding video posted on Diwali.



It was found that from among the total engagement, 99% were views and there were 0 comments. Overall, @IndianOilcl's 19 Videos during October 2019 accrued 2,01,58,452 views, 952 likes, 33 dislikes and 0 comments.

# https://www.youtube.com/user/bpclbrand

BPCL created YouTube channel on 10 August 2011 and as on 03 September 2020, has 9.62K subscribers and 2,377,324 views and has posted 583 videos. Analysis of tweets of BPCLimited found that among the 5 videos posted during October 2019, there was no video related to CSR. Among the non-CSR tweets, Branding related tweets got maximum response of 77% followed by Events/Campaigns at 23%. Social messages category Videos got no response.

**Table 1.4:** 

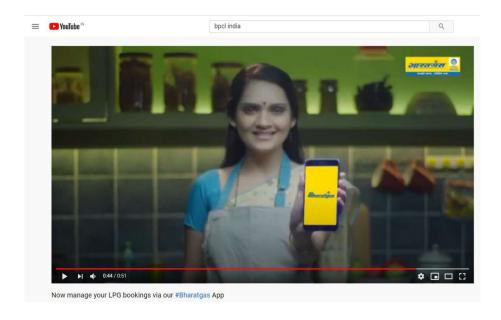
Sr No	Type of post	Tota l posts	Views	Likes	Dislikes	Comments	Total Response	%
1	Branding	3	2554	119	1	6	2680	77%
2	Social Message	0	0	0	0	0	0	0
	Events/Campaign							
3	s	2	786	28	2	1	817	23%
5	CSR	0	0	0	0	0	0	0
Tota								
l		5	3340	147	3	7	3497	100%

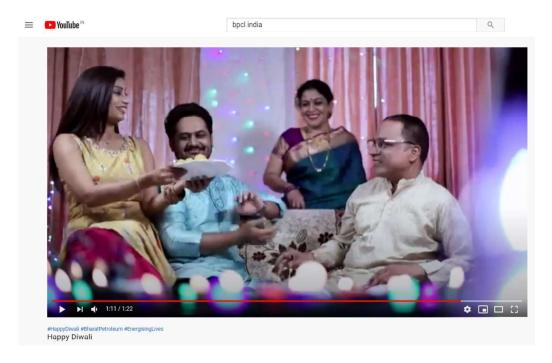
Table1.5:

Sr. No.	Type of Tweet	% Total Views	% Total Likes	% Total Dislikes	% Total Comme nts	Highest Views for a single video	Highest Likes for a single video	Highest dislikes in a single tweet	Highest Comme nts in a single tweet
1	Branding	76%	80%	33%	86%	1600	60	1	4
2	Social Message	0%	0%	0%	0%	0	0	0	0
5	Events/Camp aigns	24%	19%	67%	14%	493	17	1	1
7	CSR	0%	0%	0%	0%	0	0	0	0
	87	100%	100%	100%	100%		8		

Analysis of the engagement from the fans / community in form of views, likes, dislikes and comments showed that the dislikes and comments response was the least for all categories.

Videos pertaining to CSR and Social message got 0 response. The following Branding video got the maximum views (1600) and likes (60) among all categories. The description was: "When the kitchen is at your finger tips, then why shouldn't managing your cylinder be, too? Whether its a small gathering or a big dinner, this Diwali we'll always be by your side". This video was addressed to the Home makers acknowledging their culinary skills and promising to be always at their service by facilitating LPG booking through Bharatgas App.





Another video posted during Diwali festival with the description: *This Diwali, take a trip down memory lane. To the place where you lit your first diya, made your first Rangoli, tried your hand at making ladoos. Go back to the home filled with love that awaits your arrival. This Diwali, return home got 479 views and 26 likes. Overall, @BPCLimited's 5 videos during October 2019 accrued 3340 views, 147 likes, 3 dislikes and 7 comments.* 

## **Findings / Recommendations**

In accordance with considerations presented in the Methodology, a total of 24 videos were collected; all videos were posted in the period of 1-31 October 2019. These video posts were analysed based on categorization and codified. These latter were examined in greater detail in terms of the number of responses – Views, Likes, Dislikes and Comments - each video accrued.

It is observed that the IOCL posts videos more frequently than BPCL and has considerable more Subscribers and Views (124K / 380 million) compared to BPCL (0.62K/ 2.3 million). It is seen that the least type of response is 'Comments', implying that conversations and interactivity is non-existent.

It is seen that the responses are not very much, it is more of a one-way communication. While BPCL's videos were accompanied by Description about the videos, IOCL only had description for only a quarter of the posted videos. The titles were insipid such as SERVO – Tamil, SERVO – Kannada, Vigilance Awareness Week - Video 1, Vigilance Awareness Week - Video 2. The effort to put up creative and attractive titles, description, keywords that would entice viewers or optimize them for YouTube search is greatly missing.

A major finding in this study is with reference to the Diwali Video which garnered such a huge response, eclipsing all other videos. This reveals that the audience is interested in content that connects to their hearts. Such content that is specially created with a strategic goal to tug at the heartstrings by keeping people at the centre of the communication and sharing the reflected glory of the services and sacrifices of the people – Indian Soldier in this particular instance – will get more views and appreciation from the external stakeholders.

It is seen that the audience / people at large are not interested in viewing routine events and days celebrated by the organisations such as the Vigilance Awareness week messages and such similar events.

There is much scope for putting up videos that is based on sharing reflected glory – achievements, good works, positive vibes related to people and not the company's news and internal activities.

Similarly, companies can focus more on sharing CSR related tweets – for it will be more about the people and social development. Presently both the companies are not sharing much CSR content over twitter. There is much scope for making a direct connect with people and getting their goodwill be sharing the Impact of the companies' CSR.

Also, putting up a product video in several languages without any description or tags will not yield any much desired results and gets lost amongst all the humongous amount of videos uploaded on YouTube by brands and people.

Overall, the study underscores that there needs to be a review of social media strategy and applying best practices and benchmarking for effectively using YouTube for engaging the public and making a stronger brand presence on this social media platform.

#### Conclusion

Over all, it is observed that sharing of product branding videos uploaded without any description, lack of specially curated video content and not leveraging the company's CSR impact will not elicit engagement of the masses. Both the companies need to post video content that engages with the audiences (motorists, environmentalists, housewives, youth and other groups) and serve conceptualized and curated content tailor made for the customers even while ensuring that more CSR or community development related videos that concerns the masses are tweeted in order to engage with them to accrue positive vibes. Branded content that appeals to the public's emotional and intellectual needs and on issues that matters to the public at large is key to achieved greater viewership on YouTube.

#### **References:**

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kalikrishna m <kalikrishna@yahoo.co.uk>

Re: Fwd: PhD - Qualitative Research Tool - In-depth Interview

To cinyfjc@gmail.com; Ciny Philip

Cc PHILIP CINY. MATHEW( फिलिप सिनी मैध्यू),CERM

1 You replied to this message on 31-03-2021 17:23.

CAUTION: External email. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Please do. Consent given.

Regards Kalikrishna

Sent from Yahoo Mail on Android

On Wed, 31 Mar 2021 at 17:19, Ciny Philip <cinyfjc@gmail.com> wrote:

Sir,

As part of the formalities, to be ensured for the thesis submission, regarding 'Informed Consent' as per extant research rules, I am writing to you to seek your consent in mentioning your Name and Organisational affiliation in my PhD thesis citing your valuable responses on the In-depth Interview tool.

Hope it is okay with you.

Regards,

Ciny Mathew Philip



Ciny Philip <cinyfjc@gmail.com>

Fwd: In-depth Interview tool / questionnaire - Doctoral student, Faculty of Journalism & Communication, MSU

To PHILIP, CINY MATHEW (फिलिप, सिनी मैथ्यू) CM(CC & CSR)

----- Forwarded message -----

From: Narayani Mahil < narayani.mahil@gmail.com >

Date: Tue, 29 Mar 2022 at 14:26

Subject: Re: In-depth Interview tool / questionnaire - Doctoral student, Faculty of Journalism & Communication, MSU

To: Ciny Philip < cinyfjc@gmail.com>

Yes, of course you can. ONGC and bp.

Thanks and Regards,

Narayani

On Tue, 29 Mar 2022 at 2:18 PM, Ciny Philip <cinyfjc@gmail.com> wrote:

Dear Madam,

As part of the formalities, to be ensured for the thesis submission, regarding 'Informed Consent' as per extant research rules, I am writing to you to seek your consent in mentioning your Name and Organisational affiliation in my PhD thesis citing your valuable responses on the In-depth Interview tool.

Hope it is okay with you.

Regards,

Ciny Philip



Wed 31-03-2021 10:09

pravin kuhikar (प्रविण कुहीकर) pravink@bharatpetroleum.in>

RE: [EXT] Submission of Informed Consent - RE: PhD - Qualitative Research Tool - In-depth Interview

To PHILIP CINY. MATHEW( फिलिप सिनी मैथ्यू),CERM

CAUTION: External email. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Okay

Warning: This email has not originated from BPCL. Do not click on attachment or links/URL unless sender is reliable. Malware/Viruses can be easily transmitted.

Sender Email ID: prvs=7166747ad=PHILIPCM@indianoil.in

Sir,

As part of the formalities, to be ensured for the thesis submission, regarding 'Informed Consent' as per extant research rules, I am writing to you to seek your consent in mentioning your Name and Organisational affiliation in my PhD thesis citing your valuable responses on the In-depth Interview tool.

Hope it is okay with you.

Regards,

#### सिनी मेथ्यु फिलिप /Ciny Mathew Philip

मुख्य प्रबंधक/Chief Manager कांगिरेट संबार /[Corporate Communications] गुजरात रिफाइन गिं(Gujarat Refinery इंडियन आंगल कांगिरेशन लिमिटेड/Indian Oil Corporation Ltd. इरमाम/Ph. 20265-2237152 मो/M: 8238091518







To PHILIP CINY, MATHEW( फिलिप सिनी मैथ्यू ), CERM

1 You forwarded this message on 01-04-2021 10:13.

CAUTION: External email. Do not click links or open attachments unless you recognize the sender and know the content is safe.

# Sure ---- Original message ----From: "PHILIP CINY. MATHEW( फिलिप सिनी मैच्यू ),CERM" <PHILIPCM@INDIANOIL.IN> To: "Sairam Sujeet@ongc.co.in" <Sairam Sujeet@ongc.co.in> Cc: Subject: Submission of Informed Consent - RE: PhD - Qualitative Research Tool - In-depth Interview Date: Tue, Mar 30, 2021 4:56 PM CAUTION: This Email is from outside the Organization. Unless you trust the sender, Don't click links or open attachments as it may be a Phishing email, which can steal your Information and compromise your Computer.

As part of the formalities, to be ensured for the thesis submission, regarding 'Informed Consent' as per extant research rules, I am writing to you to seek your consent in mentioning your Name and Organisational affiliation in my PhD thesis citing your valuable responses on the In-depth Interview tool.

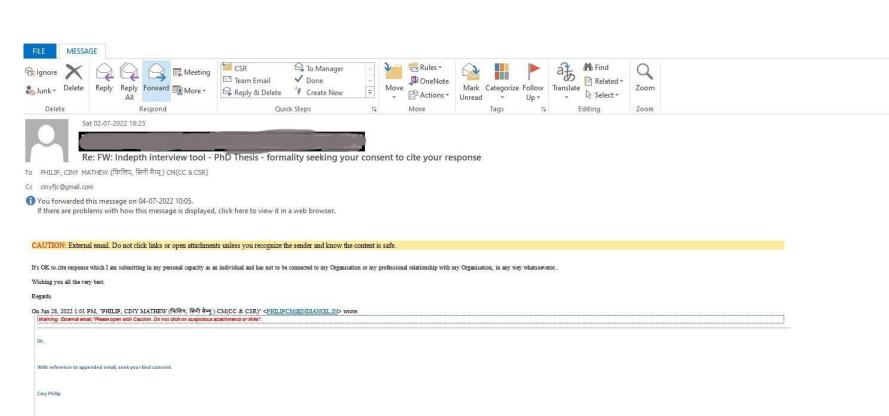
Hope it is okay with you.

Regards,

सिनी मेरयु फिलिप /Ciny Mathew Philip मुख्य प्रवेषक(Chief Manager कॉगीट संगर (Corporate Communications) मुख्यत शिकादर्शि(Sujaral Refinery इंडियन ऑसल कॉगीटमन विमिटेड/Indian Oil Corporation Ltd. बूरभाष/Ph : 0265-2237152 मो।/M: 8238091518







From: Ciny Philip [mailto:cinyfic@gmail.com] Sent: 23 June 2022 10:49

Ce: PHILIP, CINY MATHEW (फिलिप, सिनी मैंब्यू ) CM(CC & CSR) < PHILIPCM@INDIANOLIN>

Subject: Indepth interview tool - PhD Thesis - formality seeking your consent to cite your response

CAUTION: External email. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Dear Sir,

Thank you Sir for your response and insights and experiences shared with me through the in-depth interview process on the topic of my research.

As part of the formalities, to be ensured for the thesis submission, regarding Informed Consent' as per extant research rules, I am writing to you to seek your consent in mentioning your Name and Organisational affiliation in my PhD thesis citing your valuable responses on the In-depth Interview tool.

Hope it is okay with you.





Tue 30-03-2021 17:29

Srivastava, Alok (आलोक श्रीवास्तव)

Re: Submission of Informed Consent - RE: PhD - Qualitative Research Tool - In-depth Interview

To PHILIP CINY. MATHEW( फिलिप सिनी मैथ्यू),CERM

Okay. Pls go ahead.

Regards, Alok Srivastava

From: PHILIP CINY. MATHEW( फिलिप सिनी मैथ्यू ),CERM Sent: Tuesday, March 30, 2021 4:45 PM TO: Srivastava, Alok (आलोक अविवास्तव) Subject: Submission of Informed Consent - RE: PhD - Qualitative Research Tool - In-depth Interview

Sir.

As part of the formalities, to be ensured for the thesis submission, regarding 'Informed Consent' as per extant research rules, I am writing to you to seek your consent in mentioning your Name and Organisational affiliation in my PhD thesis citing your valuable responses on the In-depth Interview tool.

Hope it is okay with you.

Regards,

सिनी मेथ्यु फिलिप /Ciny Mathew Philip

मुख्य प्रवेषक Chief Manager कॉर्पोट संपार (Corporate Communications) गुजरात रिकाइनरि/Gujara Refinery इंडियन ऑयल कॉर्पोरंजन लिपिटेड/Indian Oil Corporation Ltd. इरपास्प्रीम: 0265-2237152 मो/M. 8238091518







Thu 23-06-2022 17:13

Ciny Philip <cinyfjc@gmail.com>

Fwd: In-depth Interview tool / questionnaire - Doctoral student, Faculty of Journalism & Communication, MSU

To PHILIP, CINY MATHEW (फिलिप, सिनी मैथ्यू) CM(CC & CSR)

----- Forwarded message -----

From: Madhulika Burman <madhulikaburman@gmail.com>

Date: Wed, 30 Mar 2022 at 11:09

Subject: Re: In-depth Interview tool / questionnaire - Doctoral student, Faculty of Journalism & Communication, MSU

To: Ciny Philip < cinyfjc@gmail.com>

Sure, no problem.

On Tue, 29 Mar 2022, 14:19 Ciny Philip, <cinyfjc@gmail.com> wrote:

Dear Madam,

As part of the formalities, to be ensured for the thesis submission, regarding 'Informed Consent' as per extant research rules, I am writing to you to seek your consent in mentioning your Name and Organisational affiliation in my PhD thesis citing your valuable responses on the In-depth Interview tool.

Hope it is okay with you.

Regards,

Ciny Philip



----- Forwarded message -----

From: Mitul Thakkar < textmitul@gmail.com>

Date: Fri, 15 Apr 2022 at 09:09

Subject: Re: In-depth Interview tool / questionnaire - Doctoral student, Faculty of Journalism & Communication, MSU

To: Ciny Philip < cinyfjc@gmail.com>

Ok from me. Tks

On Tue, Mar 29, 2022, 14:15 Ciny Philip <cinyfjc@gmail.com> wrote:

Dear Mr. Thakkar,

As part of the formalities, to be ensured for the thesis submission, regarding 'Informed Consent' as per extant research rules, I am writing to you to seek your consent in mentioning your Name and Organisational affiliation in my PhD thesis citing your valuable responses on the In-depth Interview tool.

Hope it is okay with you.

Regards,

Ciny Philip



----- Forwarded message -----

From: Jeegnesh Vasavada < jeegneshvasavada@gmail.com>

Date: Wed, 30 Mar 2022 at 17:41

Subject: Re: In-depth Interview tool / questionnaire - Doctoral student, Faculty of Journalism & Communication, MSU

To: Ciny Philip <cinyfjc@gmail.com>

Hey Ciny,

This research will be very useful for the academic and professional community.

You have my consent to use my name and details together with my replies.

Regards, Jeegnesh Vasavada Founder Tathastulive.com Aapki Manokamna Poori Ho +91 9825047007

On Tue, Mar 29, 2022 at 2:17 PM Ciny Philip <<u>cinyfic@gmail.com</u>> wrote:

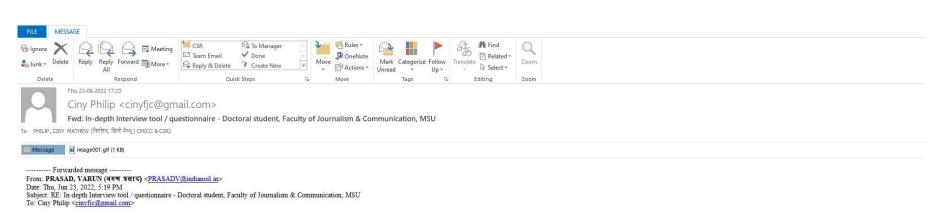
Hi Jeegnesh,

As part of the formalities, to be ensured for the thesis submission, regarding 'Informed Consent' as per extant research rules, I am writing to you to seek your consent in mentioning your Name and Organisational affiliation in my PhD thesis citing your valuable responses on the In-depth Interview tool.

Hope it is okay with you.

Regards,

Ciny Philip



Ma'am,

Please feel free to use my name wherever necessary.

Good luck on your thesis.

Regards,

Varun Prasad

Senior Manager (CC)

IOCL RHQ - New Delhi.

T011-7172-5541 / 9786685225

From: Ciny Philip <cinyfjc@gmail.com>

Sent: 23 June 2022 17:17

To: PRASAD, VARUN (वरुण प्रसाद) <<u>PRASADV@INDIANOIL.IN></u>
Ce: PHILIP, CINY MATHEW (फिलिप, मिनी मैथ्यू ) CM(CC & CSR) <<u>PHILIPCM@INDIANOIL.IN></u>

Subject: Re: In-depth Interview tool / questionnaire - Doctoral student, Faculty of Journalism & Communication, MSU



#### असाधारण

#### **EXTRAORDINARY**

भाग II—खण्ड 3—उप-खण्ड (i)

PART II—Section 3—Sub-section (i)

पाधिकार से प्रकाशित

#### **PUBLISHED BY AUTHORITY**

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NEW DELHI, FRIDAY, FEBRUARY 28, 2014/PHALGUNA 9, 1935

#### कारपोरेट कार्य मंत्रालय

#### अधिसूचना

नई दिल्ली, 27 फरवरी, 2014

सा.का.नि. 129(अ).—केन्द्रीय सरकार कंपनी अधिनियम, 2013 (2013 का 18) की धारा 135 और धारा 469 की उप-धारा (1) और (2) के द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए निम्नलिखित नियम बनाती है, अर्थात् :-

- 1. संक्षिप्त नाम और प्रारंभ– (1) इन नियमों का संक्षिप्त नाम कंपनी (कारपोरेट सामाजिक दायित्व नीति) नियम, 2014 है ।
  - (2) ये नियम 01 अप्रैल, 2014 से प्रवृत्त होंगे।
- 2. परिभाषाएं (1) इन नियमों में, जब तक कि संदर्भ से अन्यथा अपेक्षित न हो,
  - (क) "अधिनियम" से कंपनी अधिनियम, 2013 अभिप्रेत है ;
  - (ख) "उपाबंध" से इन नियमों से उपाबद्ध उपाबंध अभिप्रेत है ;
  - (ग) "कारपोरेट सामाजिक दायित्व (सीएसआर)" से निम्नलिखित अभिप्रेत और शामिल हैं किंतु निम्नलिखित तक सीमित नहीं है:-
    - (i) अधिनियम की अनुसूची 7 में विनिर्दिष्ट कार्यकलापों से संबंधित परियोजनाएं अथवा कार्यक्रम; अथवा
    - (ii) कंपनी की घोषित कारपोरेट सामाजिक दायित्व नीति के अनुसार बोर्ड की सीएसआर समिति की सिफारिशों के अनुसरण में किसी कंपनी के निदेशक बोर्ड (बोर्ड) द्वारा शुरू किए गए क्रियाकलापों से

संबंधित परियोजनाएं अथवा कार्यक्रम बशर्ते कि ऐसी नीति में अधिनियम की अनुसूची 7 में उल्लिखित विषय सम्मिलित हों।

- (घ) "सीएसआर समिति" से अधिनियम की धारा 135 में निर्दिष्ट बोर्ड की कारपोरेट सामाजिक दायित्व समिति अभिप्रेत है;
- (ङ) "सीएसआर नीति" कंपनी के कारबार के सामान्य प्रचालन के अनुसरण में किए गए कार्यकलापों को छोड़कर, अनुसूची 7 में यथाविनिर्दिष्ट कंपनी द्वारा किए गए कार्यकलाप और उस पर किए गए व्यय से संबंधित है;
- (च) "शुद्ध लाभ" से अधिनियम के लागू उपबंधों के अनुसरण में तैयार किए गए वित्तीय विवरण के अनुसार किसी कंपनी के शुद्ध लाभ अभिप्रेत है किंतु इनमें निम्नलिखित शामिल नहीं है अर्थात् :-
  - (i) कंपनी की विदेश स्थित किसी शाखा अथवा शाखाओं, चाहे वह अलग कंपनी के रूप में अथवा अन्यथा कार्यरत है, से प्राप्त कोई लाभ, तथा
  - (ii) भारत में अन्य कंपनियों जो अधिनियम की धारा 135 के अंतर्गत शामिल हैं अथवा इसके अनुबंधों का अनुपालन करती हैं, से प्राप्त कोई लाभांशः

परंतु किसी वित्तीय वर्ष, जिसके लिए कंपनी अधिनियम, 1956 (1956 का 1) के उपबंधों के अनुसरण में सुसंगत वित्तीय विवरण तैयार किए गए थे, के संबंध में 'शुद्ध लाभ' की पुनः गणना अधिनियम के उपबंधों के अनुसार अपेक्षित नहीं होगी।

परंतु यह और कि इन नियमों के अधीन आने वाली विदेशी कंपनी के मामले में शुद्ध लाभ से अधिनियम की धारा 198 के साथ पठित धारा 381 की उप-धारा (1) के खंड (क) के अनुसार तैयार लाभ-हानि खाते के अनुरूप ऐसी कंपनी का शुद्ध लाभ अभिप्रेत है।

(2) इन नियमों में प्रयुक्त शब्दों और अभिव्यक्तियों, जिन्हें इन नियमों में परिभाषित नहीं किया गया है किंतु अधिनियम में परिभाषित किया गया है, के वही अर्थ होंगे जो अधिनियम में दिए गए हैं।

#### 3 कारपोरेट सामाजिक दायित्व :

(1) प्रत्येक कंपनी अपनी होल्डिंग अथवा अनुषंगी सहित तथा अधिनियम की धारा 2 के खंड (42) के अंतर्गत परिभाषित कोई विदेशी कंपनी जिसका शाखा कार्यालय अथवा परियोजना कार्यालय भारत में है और जो अधिनियम की धारा 135 और इन नियमों के उपबंधों का अनुपालन करेगी;

परंतु अधिनियम के अंतर्गत किसी विदेशी कंपनी का शुद्ध मूल्य, व्यापारावर्त अथवा शुद्ध लाभ की गणना अधिनियम की धारा 381 की उपधारा (1) के खंड (क) और धारा 198 के उपबंधों के अनुसरण में तैयार किए गए उस कंपनी के तुलन पत्र और लाभ व हानि विवरण के अनुसार की जाएगी ।

- (2) प्रत्येक कंपनी जो क्रमवर्ती तीन वित्तीय वर्षों के लिए अधिनियम की धारा 135 की उप-धारा (1) के अंतर्गत कंपनी नहीं रहती है, उससे निम्नलिखित अपेक्षित नहीं होगा ;
- (क) सीएस आर समिति का गठन करना ;
- (ख) उक्त धारा की उप धारा (2) से उप धारा (5) में अंतर्विष्ट उपबंधों का अनुपालन करना ; जब तक कि वह कंपनी धारा 135 की उप धारा (1) में निहित मानकों को पूरा नहीं करती।

#### 4. सीएसआर कार्यकलाप:

- (1) कंपनी को अपनी कथित कारपोरेट सामाजिक दायित्व नीति के अनुसार अपने व्यवसाय के सामान्य कार्य के अनुसरण में किए गए कार्यों को छोड़कर परियोजनाओं अथवा कार्यक्रमों अथवा कार्यकलापों (नए अथवा चल रहे) के रूप में अपने कारपोरेट सामाजिक दायित्व कार्यकलाप करने होंगे।
- (2) कंपनी का बोर्ड कारपोरेट सामाजिक दायित्व समिति द्वारा अनुमोदित अपने सीएसआर कार्यकलाप किसी रिजस्ट्रीकृत न्यास अथवा रिजस्ट्रीकृत सोसायटी अथवा अधिनियम की धारा 8 के अधीन कंपनी द्वारा स्थापित किसी कंपनी अथवा उसकी होल्डिंग या अनुषंगी या सहयोगी कंपनी के माध्यम से अथवा अन्य किसी तरीके से चला सकता है:

#### परंतु कि –

- यदि ऐसा न्यास, सोसाइटी अथवा कंपनी की स्थापना उस कंपनी अथवा उसकी होल्डिंग या अनुषंगी या सहयोगी कंपनी द्वारा नहीं की गई हो तो इसके पास समान कार्यक्रम अथवा परियोजनाएं चलाने का तीन वर्षों का प्रमाणित अभिलेख होना चाहिए;
- (ii) कंपनी ने इन अस्तित्वों के माध्यम से चलाई जाने वाली परियोजनाओं अथवा कार्यक्रमों, ऐसी परियोजनाओं और कार्यक्रमों पर धन राशि के उपयोग की कार्य-प्रणाली और निगरानी तथा रिपोर्टिंग तंत्र विनिर्दिष्ट किया हो।
- (3) कोई कंपनी परियोजनाओं या कार्यक्रमों या कारपोरेट सामाजिक दायित्व कार्यकलापों को इस प्रकार चलाने के लिए अन्य कंपनियों के साथ भी सहयोग इस रीति में कर सकती है कि संबंधित कंपनियों की कारपोरेट सामाजिक दायित्व समितियां इन नियमों के अनुसार ऐसी परियोजनाओं अथवा कार्यक्रमों पर अलग-अलग रिपोर्ट देने की स्थिति में हों।
- (4) अधिनियम की धारा 135 की उपधारा (5) के उपबंधों के अधीन, भारत में चलाई गई कारपोरेट सामाजिक दायित्व परियोजनाएं अथवा कार्यक्रम अथवा कार्यकलाप ही कारपोरेट सामाजिक दायित्व व्यय की कोटि में आएंगे।
- (5) अधिनियम की धारा 135 के अनुसार, उन कारपोरेट सामाजिक दायित्व परियोजनाओं अथवा कार्यक्रम अथवा कार्यकलापों को कारपोरेट सामाजिक दायित्व कार्यकलाप नहीं माना जाएगा जिनसे कंपनी के कर्मचारी अथवा उनके कुटुम्बों को ही फायदा हो।
- (6) कंपनियां कम से कम तीन वित्तीय वर्षों में कार्य स्थापित अभिलेख वाली संस्थाओं के माध्यम से अपने कार्मिकों के साथ-साथ अपनी कार्यान्वयन अभिकरणों के कर्मचारियों की कारपोरेट सामाजिक दायित्व क्षमताएं बना सकती है किंतु ऐसा व्यय एक वित्तीय वर्ष में कंपनी के कुल कारपोरेट सामाजिक दायित्व व्यय के 5% से अधिक नहीं होना चाहिए।
- (7) अधिनियम की धारा 182 के अधीन किसी राजनीतिक दल को प्रत्यक्ष अथवा अप्रत्यक्ष रूप से किसी राशि के अंशदान पर सीएसआर कार्यकलाप के रूप में विचार नहीं किया जाएगा।

#### सीएसआर समितियां :

- (1) नियम 3 में उल्लिखित कंपनियां निम्नानुसार सीएसआर समिति गठित करेंगी:
- (i) धारा 135 की उपधारा (1) के अंतर्गत शामिल कोई असूचीबद्ध सार्वजनिक कंपनी अथवा प्राइवेट कंपनी जिसके लिए अधिनियम की धारा 149 की उपधारा (4) के अनुसरण में स्वतंत्र् निदेशक की नियुक्ति करना अपेक्षित नहीं है, की ऐसे निदेशक के बिना अपनी सीएसआर समिति होगी;

- (ii) उप नियम (1) में उल्लिखित कोई प्राइवेट कंपनी, जिसके बोर्ड में केवल दो निदेशक हों ऐसे दो निदेशकों के साथ अपनी सीएसआर समिति का गठन करेगी;
- (iii) इन नियमों के अंतर्गत शामिल किसी विदेशी कंपनी के बारे में सीएसआर समिति में कम से कम दो व्यक्ति शामिल होंगे जिनमें से एक व्यक्ति अधिनियम की धारा 380 की उप-धारा (1) के खंड (घ) के अंतर्गत यथाविनिर्दिष्ट व्यक्ति होगा और दूसरा व्यक्ति विदेशी कंपनी द्वारा नामनिर्देशित होगा।
- (2) सीएसआर समिति कंपनी द्वारा शुरू की जाने वाली सीएसआर परियोजनाओं अथवा कार्यक्रमों अथवा कार्यकलापों के कार्यान्वयन के लिए एक पारदर्शी निगरानी तंत्र संस्थित करेगी।
- सीएसआर नीति :
- (1) कंपनी की सीएसआर नीति में अन्य बातों के साथ-साथ निम्नलिखित बातें शामिल होंगी, अर्थात :-
  - (क) अधिनियम की अनुसूची 7 के क्षेत्र के भीतर आने वाले उन कारपोरेट सामाजिक दायित्व परियोजनाओं या कार्यक्रमों, जिन्हें कंपनी शुरू करने की योजना बनाती है, की एक सूची तैयार करना, ऐसी परियोजनाओं अथवा कार्यक्रमों के कार्यान्वयन की रूपरेखा निर्धारित करना तथा उनकी कार्यान्वयन अनुसूचियां; तथा
  - (ख) ऐसी परियोजनाओं अथवा कार्यक्रमों की निगरानी प्रक्रियाः

परंतु कारपोरेट सामाजिक दायित्व कार्यकलापों में कंपनी के कारबार के सामान्य कार्य के अनुसरण में किए गए कार्यकलाप शामिल नहीं होंगे।

परंतु यह और कि निदेशक बोर्ड यह सुनिश्चित करेगा कि कंपनी द्वारा अपनी कारपोरेट सामाजिक दायित्व नीति में शामिल कार्यकलाप अधिनियम की अनुसूची 7 में शामिल कार्यकलापों से संबद्ध हैं।

- (2) कंपनी की सीएसआर नीति विनिर्दिष्ट करेगी कि सीएसआर परियोजनाओं अथवा कार्यक्रमों अथवा कार्यकलापों से उद्भृत आधिक्य राशि कंपनी के कारबार लाभ का हिस्सा नहीं होगी।
- 7. सीएसआर व्यय : कोष में बोर्ड द्वारा अपनी सीएसआर समिति की सिफारिश पर अनुमोदित सीएसआर कार्यकलापों संबंधी परियोजनाओं अथवा कार्यक्रमों पर अंशदान सिहत समस्त व्यय सिम्मिलित होगा किंतु इसमें किसी ऐसी मद पर किया जाने वाला व्यय शामिल नहीं होगा जो अधिनियम की अनुसूची-7 के कार्यक्षेत्र में आने वाले कार्यकलापों से संगत अथवा आधार पर न हो।
- सीएसआर रिपोरिर्ट्ग
- (1) इन नियमों के अधीन होने वाली कंपनी की अप्रैल 1, को अथवा उसके बाद शुरू होने वाले वित्तीय वर्ष की बोर्ड रिपोर्ट में संलग्नक में निर्दिष्ट ब्यौरों को शामिल करते हुए सीएसआर संबंधी एक वार्षिक रिपोर्ट शामिल होगी।
- (2) किसी विदेशी कंपनी के मामले में, धारा 381 की उपधारा 1 के उपखंड ख के अंतर्गत फाइल किए गए तुलन पत्र में सीएसआर संबंधी रिपोर्ट का एक संलग्नक अंतर्विष्ट होगा।
- 9. सीएसआर कार्यकलापों का अपनी वेबसाइट पर प्रदर्शनः

कंपनी का निदेशक बोर्ड सीएसआर समिति की सिफारिशों को ध्यान में रखने के पश्चात् कंपनी के लिए सीएसआर नीति अनुमोदित करेगा और ऐसी नीति की विषयवस्तु अपनी रिपोर्ट में प्रकट करेगा तथा उपाबंध में विनिर्दिष्ट ब्यौरों के अनुसार इसे कंपनी की वेबसाइट, यदि कोई हो तो, पर प्रदर्शित किया जाएगा।

[फा. सं. 1/18/2013- सीएल-V]

रेणुका कुमार, संयुक्त सचिव

#### उपाबंध

#### बोर्ड की रिपोर्ट में शामिल की जाने वाली सीएसआर कार्यकलापों पर वार्षिक रिपोर्ट का प्रपत्र

- 1. कंपनी की सीएआर नीति की संक्षिप्त रूप- ्रेखा, जिसमें शुरू करने के लिए प्रस्तावित कार्यक्रमों/ परियोजनाओं का ब्यौरा और सीएसआर नीति और परियोजनाओं या कार्यक्रमों के बैब-लिंक का संदर्भ शामिल हो।
- 2. सीएसआर समिति की संरचना।
- 3. पिछले तीन वित्तीय वर्षों के लिए कंपनी का औसत शुद्ध लाभ।
- 4. विहित सीएसआर व्यय में (ऊपर मद 3 में दी राशि का दो प्रतिशत राशि)
- वित्तीय वर्ष के दौरान सीएसआर व्यय के ब्यौरे:
  - (क) वर्ष के लिए खर्च की जाने वाली कुल रकम:
  - (ख) वित्तीय वर्ष के लिए खर्च की जाने वाली कुल रकम:
  - (ग) वह रीति जिसमें वित्तीय वर्ष के दौरान खर्च की गई रकम के व्यय का विस्तृत ब्यौरा निम्नलिखित दिया गया है:

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>家.</b> 积.	अभिज्ञात सीएसआर परियोजना/ कार्यकलाप	वह सेक्टर जिसमें परियोजना कवर की गई है	परियोजनाएं कार्यक्रम (1) स्थानीय क्षेत्र या अन्य (2) (उस जिले/ राज्य का नाम जहां परियोजना अथवा कार्यक्रम चलाया गया)	परिव्यय रकम (बजट) परियोजना/ कार्यक्रम)	परियोजनाः/ कार्यक्रम पर खर्च की गई रकम उप:शीर्ष : (1)परियोजनाओं अथवा कार्यक्रमों पर हुआ प्रत्यक्ष व्यय,	रिपोर्टिंग अवधि तक संचयी व्यय	खर्च की गई रकमः प्रत्यक्ष अथवा कार्यान्वयनकारी अभिकरण के माध्यम से
1.						_	
2.							
3.							
	योग	<del> </del>					

<sup>&#</sup>x27;कार्यान्वयनकारी अभिकरण के ब्यौरे दें -

6. यदि कंपनी पिछले तीन वित्तीय वर्षों के औसत शुद्ध लाभ का 2% या उसका कोई भाग खर्च करने में असफल रही है तो कंपनी अपनी बोर्ड रिपोर्ट में रकम खर्च न करने के कारण बताएगी।

892 GI/14-2

7. सीएसआर समिति का एक उत्तरदायित्व परक-कथन कि सीएसआर नीति का कार्यान्वयन एवं निगरानी कंपनी के सीएसआर उद्देश्यों एवं नीति के अनुपालन में है।

हस्ताक्षर (मुख्य कार्यपालक अधिकारी अथवा प्रबंध निदेशक अथवा निदेशक)	हस्ताक्षर (अध्यक्ष, सीएसआर समिति)	हस्ताक्षर अधिनियम की धारा 380 की उपधारा (1) के खंड (घ) के तहत विनिर्दिष्ट व्यक्ति
		( जहां लागू हो)

## MINISTRY OF CORPORATE AFFAIRS NOTIFICATION

New Delhi, the 27th February, 2014

- G.S.R. 129(E).— In exercise of the powers conferred under section 135 and sub-sections (1) and (2) of section 469 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following rules, namely:
- 1. Short title and commencement. (1) These rules may be called the Companies (Corporate Social Responsibility Policy) Rules, 2014.
- (2) They shall come into force on the 1st day of April, 2014.
- 2. Definitions.- (1) In these rules, unless the context otherwise requires, -
- (a) "Act" means the Companies Act, 2013;
- (b) "Annexure" means the Annexure appended to these rules;
- (c) "Corporate Social Responsibility (CSR)" means and includes but is not limited to :-
  - (i) Projects or programs relating to activities specified in Schedule VII to the Act; or
  - (ii) Projects or programs relating to activities undertaken by the board of directors of a company (Board) in pursuance of recommendations of the CSR Committee of the Board as per declared CSR Policy of the company subject to the condition that such policy will cover subjects enumerated in Schedule VII of the Act.
- (d) "CSR Committee" means the Corporate Social Responsibility Committee of the Board referred to in section 135 of the Act.
- (e) "CSR Policy" relates to the activities to be undertaken by the company as specified in Schedule VII to the Act and the expenditure thereon, excluding activities undertaken in pursuance of normal course of business of a company;
- (f) "Net profit" means the net profit of a company as per its financial statement prepared in accordance with the applicable provisions of the Act, but shall not include the following, namely:-
  - (i) any profit arising from any overseas branch or branches of the company, whether operated as a separate company or otherwise; and

(ii) any dividend received from other companies in India, which are covered under and complying with the provisions of section 135 of the Act:

Provided that net profit in respect of a financial year for which the relevant financial statements were prepared in accordance with the provisions of the Companies Act, 1956, (1 of 1956) shall not be required to be re-calculated in accordance with the provisions of the Act:

Provided further that in case of a foreign company covered under these rules, net profit means the net profit of such company as per profit and loss account prepared in terms of clause (a) of subsection (1) of section 381 read with section 198 of the Act.

(2) Words and expressions used and not defined in these rules but defined in the Act shall have the same meanings respectively assigned to them in the Act.

#### 3. Corporate Social Responsibility. -

(1) Every company including its holding or subsidiary, and a foreign company defined under clause (42) of section 2 of the Act having its branch office or project office in India, which fulfills the criteria specified in sub-section (1) of section 135 of the Act shall comply with the provisions of section 135 of the Act and these rules:

Provided that net worth, turnover or net profit of a foreign company of the Act shall be computed in accordance with balance sheet and profit and loss account of such company prepared in accordance with the provisions of clause (a) of sub-section (1) of section 381 and section 198 of the Act.

- (2) Every company which ceases to be a company covered under sub-section (1) of section 135 of the Act for three consecutive financial years shall not be required to -
- (a) constitute a CSR Committee; and
- (b) comply with the provisions contained in sub-section (2) to (5) of the said section,

till such time it meets the criteria specified in sub-section (1) of section 135.

#### 4. CSR Activities.-

- (1) The CSR activities shall be undertaken by the company, as per its stated CSR Policy, as projects or programs or activities (either new or ongoing), excluding activities undertaken in pursuance of its normal course of business.
- (2) The Board of a company may decide to undertake its CSR activities approved by the CSR Committee, through a registered trust or a registered society or a company established by the company or its holding or subsidiary or associate company under section 8 of the Act or otherwise:

#### Provided that---

- (i) if such trust, society or company is not established by the company or its holding or subsidiary or associate company, it shall have an established track record of three years in undertaking similar programs or projects;
- (ii) the company has specified the project or programs to be undertaken through these entities, the modalities of utilization of funds on such projects and programs and the monitoring and reporting mechanism.
- (3) A company may also collaborate with other companies for undertaking projects or programs or CSR activities in such a manner that the CSR Committees of respective companies are in a position to report separately on such projects or programs in accordance with these rules.
- (4) Subject to provisions of sub-section (5) of section 135 of the Act, the CSR projects or programs or activities undertaken in India only shall amount to CSR Expenditure.
- (5) The CSR projects or programs or activities that benefit only the employees of the company and their families shall not be considered as CSR activities in accordance with section 135 of the Act.

892 61/14-3

- (6) Companies may build CSR capacities of their own personnel as well as those of their Implementing agencies through Institutions with established track records of at least three financial years but such expenditure shall not exceed five percent. of total CSR expenditure of the company in one financial year.
- (7) Contribution of any amount directly or indirectly to any political party under section 182 of the Act, shall not be considered as CSR activity.

#### 5. CSR Committees.-

- (1) The companies mentioned in the rule 3 shall constitute CSR Committee as under.
- (i) an unlisted public company or a private company covered under sub-section (1) of section 135 which is not required to appoint an independent director pursuant to sub-section (4) of section 149 of the Act, shall have its CSR Committee without such director;
- (ii) a private company having only two directors on its Board shall constitute its CSR Committee with two such directors;
- (iii) with respect to a foreign company covered under these rules, the CSR Committee shall comprise of at least two persons of which one person shall be as specified under clause (d) of sub-section (1) of section 380 of the Act and another person shall be nominated by the foreign company.
- (2) The CSR Committee shall institute a transparent monitoring mechanism for implementation of the CSR projects or programs or activities undertaken by the company.

#### 6. CSR Policy.-

- (1) The CSR Policy of the company shall, inter-alia, include the following, namely:-
  - (a) a list of CSR projects or programs which a company plans to undertake falling within the purview of the Schedule VII of the Act, specifying modalities of execution of such project or programs and implementation schedules for the same; and
  - (b) monitoring process of such projects or programs:

Provided that the CSR activities does not include the activities undertaken in pursuance of normal course of business of a company.

Provided further that the Board of Directors shall ensure that activities included by a company in its Corporate Social Responsibility Policy are related to the activities included in Schedule VII of the Act.

- (2) The CSR Policy of the company shall specify that the surplus arising out of the CSR projects or programs or activities shall not form part of the business profit of a company.
- 7. **CSR Expenditure.-** CSR expenditure shall include all expenditure including contribution to corpus, for projects or programs relating to CSR activities approved by the Board on the recommendation of its CSR Committee, but does not include any expenditure on an item not in conformity or not in line with activities which fall within the purview of Schedule VII of the Act.

#### 8. CSR Reporting.-

- (1) The Board's Report of a company covered under these rules pertaining to a financial year commencing on or after the 1<sup>st</sup> day of April, 2014 shall include an annual report on CSR containing particulars specified in Annexure.
- (2) In case of a foreign company, the balance sheet filed under sub-clause (b) of sub-section (1) of section 381 shall contain an Annexure regarding report on CSR.

#### 9. Display of CSR activities on its website. -

The Board of Directors of the company shall, after taking into account the recommendations of CSR Committee, approve the CSR Policy for the company and disclose contents of such policy in its report and the same shall be displayed on the company's website, if any, as per the particulars specified in the Annexure.

[F. No. 1/18/2013-CL,V]

RENUKA KUMAR, Jt. Secy.

**ANNEXURE** 

# FORMAT FOR THE ANNUAL REPORT ON CSR ACTIVITIES TO BE INCLUDED IN THE BOARD'S REPORT

- 1. A brief outline of the company's CSR policy, including overview of projects or programs proposed to be undertaken and a reference to the web-link to the CSR policy and projects or programs.
- 2. The Composition of the CSR Committee.
- 3. Average net profit of the company for last three financial years
- 4. Prescribed CSR Expenditure (two per cent. of the amount as in item 3 above)
- 5. Details of CSR spent during the financial year.
  - (a) Total amount to be spent for the financial year;
  - (b) Amount unspent, if any;
  - (c) Manner in which the amount spent during the financial year is detailed below.

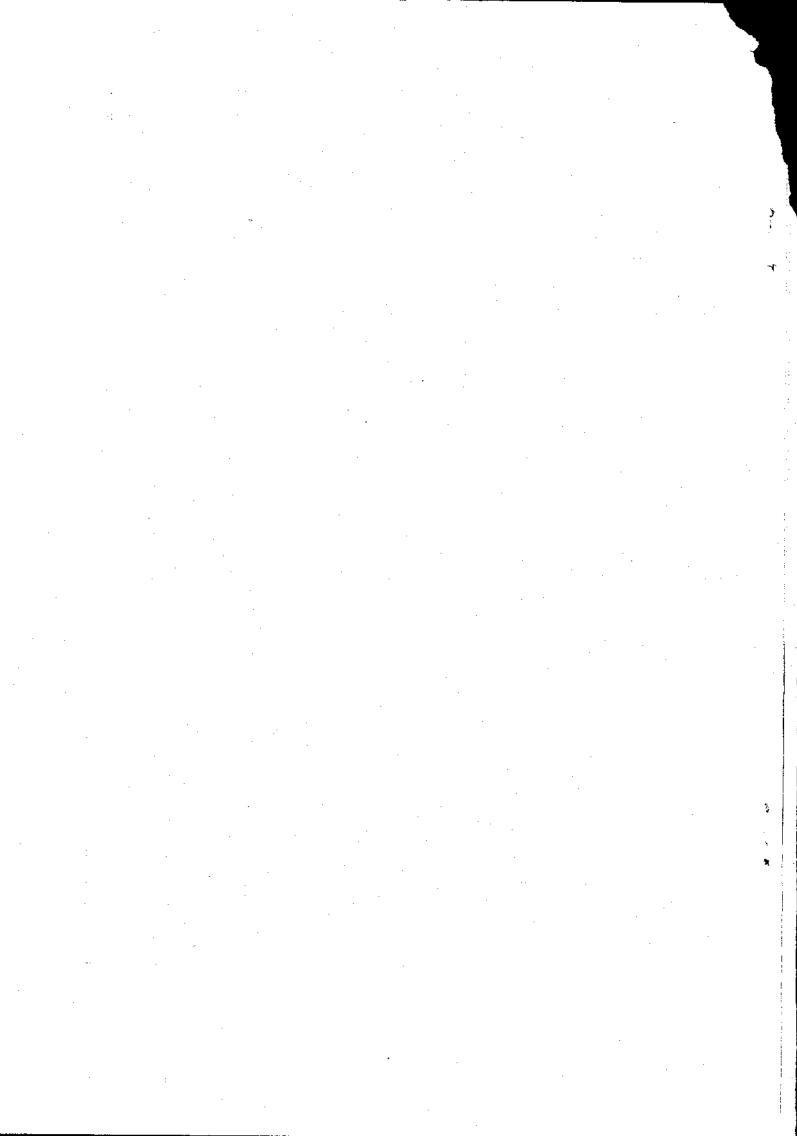
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
S.No	CSR project or activity identified.	Sector in which the Project is covered.	Projects or programs (1) Local area or other (2) Specify the State and district where projects or programs was undertaken.	Amount outlay (budget) project or programs wise	Amount spent on the projects or programs Sub-heads: (1) Direct expenditure on projects or programs. (2) Overheads:	Cumul- ative expend- iture upto to the report- ing period.	Amount spent: Direct or through implementing agency
1							
2		·					
3							
	TOTAL						

<sup>\*</sup>Give details of implementing agency:

6. In case the company has failed to spend the two per cent of the average net profit of the last three financial years or any part thereof, the company shall provide the reasons for not spending the amount in its Board report.

7. A responsibility statement of the CSR Committee that the implementation and monitoring of CSR Policy, is in compliance with CSR objectives and Policy of the company.

Sd/-	Sd/-	Sd/-
(Chief Executive Officer or Managing	(Chairman CSR	[Person specified under clause (d) of
Director or Director)	Committee)	sub-section (1) of section 380 of the Act]
		(wherever applicable)



#### F. No.15 (13)/2013-DPE (GM) Government of India Ministry of Heavy Industries & Public Enterprises (Department of Public Enterprises)

Public Enterprises Bhawan Block No. 14, C.G.O. Complex Lodhi Road, New Delhi- 110 003 Dated the 21st October, 2014

#### **OFFICE MEMORANDUM**

Subject:

Guidelines on Corporate Social Responsibility and Sustainability for Central

Public Sector Enterprises.

The undersigned is directed to enclose the "Guidelines on Corporate Social Responsibility and Sustainability for Central Public Sector Enterprises". These guidelines will supersede the guidelines on Corporate Social Responsibility and Sustainability issued by DPE vide OM No. 15 (7)/2012-DPE (GM)-GL-104 dated the 12th April, 2013. The guidelines would supplement CSR Rules (under Companies Act, 2013) notified by Ministry of Corporate Affairs and are issued in consultation with them.

- These guidelines have the approval of Minister (Heavy Industries & Public 2. Enterprises) and are effective from 1.4.2014.
- All the administrative Ministries / Departments are requested to bring these 3. guidelines to the notice of CPSEs under their respective jurisdiction for necessary action.

Encl: as above

(Umesh Dongre)

Director

Telefax: 24363066

To,

Secretaries of all administrative Ministries/ Departments concerned with CPSEs.

Copy to: Chief Executives of all CPSEs.

# Guidelines on Corporate Social Responsibility And Sustainability For Central Public Sector Enterprises

w.e.f. 01.04.2014

Department of Public Enterprises

#### 1.0. Background

- 1.1. The Government of India enacted the Companies Act 2013 in August 2013. Section 135 of the Companies Act 2013 (hereinafter referred to as 'the Act') deals with the subject of Corporate Social Responsibility (CSR). It lays down the qualifying criteria based on net worth, turnover, and net profit for companies which are required to undertake CSR activities and, interalia, specifies the broad modalities of selection, implementation and monitoring of the CSR activities by the Boards of Directors of companies. The activities which may be included by companies in their CSR policies are listed in Schedule VII of the Act. The provisions of Section 135 of the Act and Schedule VII of the Act apply to all companies, including CPSEs.
- 1.2. The Ministry of Corporate Affairs has formulated CSR Rules (hereinafter referred to as the 'CSR Rules'), under the provisions of the Act and issued the same on 27.2.2014. The CSR Rules are applicable to all companies, including CPSEs w.e.f. 1.4.2014.
- 1.3 All CPSEs shall have to comply with the provisions of the Act and the CSR Rules. Any amendment notified by the Ministry of Corporate Affairs in the CSR Rules, or in Schedule VII of the Act will also be binding on the CPSEs.
- 1.4 Prior to the notification of CSR Rules, DPE Guidelines on CSR and Sustainability issued in December 2012, were applicable to CPSEs w.e.f. 01.04.2013. In DPE guidelines, CSR and sustainable development were treated as complementary and, therefore, dealt with together. CSR was seen as an important constituent of the overarching framework of sustainability. The present guidelines of DPE are also intended to reinforce the complementarity of CSR and sustainability and to advise the CPSEs not to overlook the larger objective of sustainable development in the conduct of business and in pursuit of CSR agenda.

#### 2.0. DPE Guidelines on CSR and Sustainability for CPSEs

- 2.1. The CSR provisions of the Act, Schedule VII of the Act, and the CSR Rules are inviolable. However, in addition to the CSR provisions of the Act and the CSR Rules, the Department of Public Enterprises (DPE) has formulated Guidelines on CSR and Sustainability (hereinafter referred to as 'the Guidelines') which are applicable to CPSEs. It is clarified that the Guidelines do not supersede or override any provision of the Act, or Schedule VII of the Act, or the CSR Rules, but will only supplement them. The Guidelines are in the nature of initiatives or endeavour which the key stakeholders expect of CPSEs in the discharge of their Corporate Social Responsibility. Any possible situation in which there may be a conflict between the CSR Rules and the Guidelines, is not envisaged. However, it is clarified that in case of any perceived conflict between the CSR Rules and the Guidelines, the former shall prevail in all circumstances.
- 2.2 The term Sustainability has been used in conjunction with CSR in the title of DPE Guidelines because CSR activities which are envisaged in the Act and in the CSR Rules can be supplemented with sustainability initiatives as both aim at achieving sustainable development goals. In the Guidelines the need for taking sustainability initiatives is emphasised in addition to the requirement of mandatory compliance with the CSR Rules. The Guidelines are aimed at providing an over arching framework of Sustainability within which **CSR** firmly embedded. Therefore, CPSEs are advised to read the CSR Rules together with the Guidelines to clearly understand what is expected of them by the stakeholders.
- 2.3 The Act enjoins all companies to have a CSR policy, and the information which needs to be furnished in the CSR policy is specified in the CSR Rules. There is to be no deviation from the mandatory provisions of the Act and the CSR Rules in this regard. However, the CSR policy document of a CPSE should also include a vision and mission statement of how the CPSE proposes to comply with the Guidelines. The broad sustainability initiatives which a CSPE intends to undertake should also find mention therein. Since CSR and Sustainability issues are complementary in nature, and both are to be mentioned in the policy document, it is suggested that it may be referred to as 'CSR and Sustainability' policy. The change in nomenclature of the policy document and its information expanse would not in any way detract from the CPSE's commitment to CSR, or dilute its content. Rather, it would only indicate the willingness of the CPSE to voluntarily take a few extra steps to address social, economic and environmental concerns, which may be beyond the realm of CSR as envisaged in the Act and the CSR Rules, but are nevertheless worthy of attention for promotion of sustainable development in its diverse dimensions.

- 2.4 The following Guidelines applicable to all CPSEs are generally in the nature of guiding principles. The guidelines contain certain additional requirements as mentioned below:
- i) It is mandatory for all profit making CPSEs to undertake CSR activities as per the provisions of the Act and the CSR Rules. Even the CPSEs which are not covered under the eligibility criteria based on threshold limits of net-worth, turnover, or net profit as specified by Section 135 (1) of the Act, but which made profit in the preceding year, would also be required to take up CSR activities as specified in the Act and the CSR Rules, and such CPSEs would be expected to spend at least 2% of the profit made in the preceding year on CSR activities.
- ii) All CPSEs must adopt a CSR and Sustainability Policy specific to their company with the approval of the Board of Directors. The philosophy and spirit of CSR and Sustainability must be firmly ingrained in the policy and it must be consistent with the CSR provisions of the Act, Schedule VII of the Act, CSR Rules, the Guidelines, and the policy directions issued by the Government from time to time. The CSR and Sustainability policy of a CPSE should serve as the referral document for planning its CSR activities in accordance with Schedule VII of the Act and give a road map for formulation of actionable plans.
- iii) If the CPSEs feel the necessity of taking up new CSR activities / projects during the course of a year, which are in addition to the CSR activities already incorporated in the CSR policy of the company, the Board's approval of such additional CSR activities would be treated as amendment to the policy.
- iv) It would be mandatory for all CPSEs which meet the criteria as laid down in Section 135(1) of the Act, to spend at least 2% of the average net profits of the three immediately preceding financial years in pursuance of their CSR activities as stipulated in the Act and the CSR Rules. This stipulated percentage of average net profits is to be spent every year in a manner specified in the Act and CSR Rules. In case a company fails to spend such amount, it shall have to specify the reasons for not spending it. However, in case of CPSEs mere reporting and explaining the reasons for not spending this amount in a particular year would not suffice and the unspent CSR amount in a particular year would not lapse. It would instead be carried forward to the next year for utilisation for the purpose for which it was allocated.
- v) While selecting CSR activities / projects from the activities listed in Schedule VII of the Act, CPSEs should give priority to the issues which are of foremost concern in the national development agenda, like safe drinking water for all, provision of toilets especially for girls, health and sanitation, education, etc. The main focus of CSR and Sustainability policy of CPSEs should be on sustainable development and inclusive growth, and to address the basic needs of the deprived,

under privileged, neglected and weaker sections of the society which comprise of SC, ST, OBCs, minorities, BPL families, old and aged, women / girl child, physically challenged, etc.

- vi) For CPSEs to fully exploit their core competence and mobilize their resource capabilities in the implementation of CSR activities / projects, they are advised to align their CSR and Sustainability policy with their business policies and strategies to the extent possible, and select such CSR activities / projects which can be better monitored through in-house expertise.
- vii) All CPSEs are expected to act in a socially, economically and environmentally sustainable manner at all times. Even in their normal business activities, public sector companies should try to promote sustainable development through sustainability initiatives by conducting business in a manner that is beneficial to both, business and society. They are advised not to lose sight of their social and environmental responsibility and commitment to sustainable development even in activities undertaken in pursuance of their normal course of business. National and global sustainability standards which promote ethical practices, transparency and accountability in business may be referred to as guiding frameworks to plan, implement, monitor and report sustainability initiatives. But the amount spent on sustainability initiatives in the pursuit of sustainable development while conducting normal business activities would not constitute a part of the CSR spend from 2% of profits as stipulated in the Act and the CSR Rules.
- viii) As a part of their sustainability initiatives CPSEs are expected to give importance to environmental sustainability even in their normal mainstream activities by ensuring that their internal operations and processes promote renewable sources of energy, reduce / re-use / recycle waste material, replenish ground water supply, protect / conserve / restore the ecosystem, reduce carbon emissions and help in greening the supply chain. CPSEs are expected to behave in a responsible manner by producing goods and services which are safe and healthy for the consumers and the environment, resource efficient, consumer friendly, and environmentally sustainable throughout their life cycles i.e. from the stage of raw material extraction to production, use / consumption, and final disposal. However, such sustainability initiatives will not be considered as CSR activities as specified in the CSR Rules, and the expenditure incurred thereon would also not constitute a part of the CSR spend. Nevertheless, CPSEs are encouraged to take up such sustainability initiatives from their normal budgetary expenditure as it would demonstrate their commitment to sustainable development.
- ix) Sustainability initiatives would also include steps taken by CPSEs to promote welfare of employees, especially women, physically challenged, SC / ST / OBC categories, by addressing their concerns of safety, security, professional enrichment and healthy working conditions beyond what is mandated by

law. However, expenditure on such sustainability initiatives would not qualify as CSR spend.

- x) The philosophy and spirit of CSR and Sustainability should be understood and imbibed by the employees at all levels and get embedded in the core values of the company.
- xi) CPSEs should extend their reach and oversight to the entire supply chain network to ensure that as far as possible suppliers, vendors, service providers, clients, and partners are also committed to the same principles and standards of corporate social responsibility and sustainability as the company itself. CPSEs are encouraged to initiate and implement measures aimed at 'greening' the supply chain.
- xii) As mentioned in the Act, CPSEs should give preference to the 'local area' in selecting the location of their CSR activities. It is desirable that the Board of Directors of CPSEs define the scope of the 'local area' of their commercial units / plants / projects, keeping in view the nature of their commercial operations, the extent of the impact of their operations on society and environment, and the suggestions / demands of the key stakeholders, especially those who are directly impacted by the company's commercial operations / activities. The definition of 'local area' may form part of the CSR policy of the CPSE.
- xiii) After giving due preference to the local area, CPSEs may also undertake CSR activities anywhere in the country. The Board of Directors of each CPSE may also decide on an indicative ratio of CSR spend between the local area and outside it, and this may be mentioned in the CSR policy of the CPSE. CPSEs, which by the very nature of their business have no specific geographical area of commercial operations, may take up CSR activities / projects at any location of their choice within the country.
- xiv) As far as possible, CPSEs should take up the CSR activities in project, which entails planning the stages of execution in advance by fixing targets at different milestones, with pre-estimation of quantum of resources required within the allocated budget, and having a definite time span for achieving desired outcomes.
- xv) CPSEs should devise a communication strategy for regular dialogue and consultation with key stakeholders to ascertain their views and suggestions regarding the CSR activities and sustainability initiatives undertaken by the company. However, the ultimate decision in the selection and implementation of CSR activities would be that of the Board of the CPSE.
- xvi) As per the CSR Rules, all companies are required to include an annual report on CSR in their Board's Report. The template / format for reporting CSR activities as provided by CSR Rules should be strictly adhered to. However, CPSEs shall also have to include in the Board's Report a brief narrative on the action taken

for the implementation of the Guidelines so that the stakeholders are informed of not only the CSR activities but also of the sustainability initiatives taken by the CPSEs. CPSEs are further advised to prepare an Annual Sustainability Report, which would go a long way in imparting greater transparency and accountability to the company's operations, apart from improving the brand image.

xvii) It is desirable that CPSEs get a baseline/ need assessment survey done prior to the selection of any CSR activity. It is also desirable that CPSEs should get an impact assessment study done by external agencies of the CSR activities / projects undertaken by them. Impact assessment is mandatory for mega projects, the threshold value of which can be determined by the Board of a CPSE and specified in its CSR and Sustainability policy. However, the expenditure incurred on baseline survey and impact assessment study should be within the overall limit of 5% of administrative overheads of CSR spend as provided for under the CSR Rules.

xviii) Within the provisions of the Act, Schedule VII of the Act, and the CSR Rules, CPSEs are encouraged to take up CSR activities / projects in collaboration with other CPSEs for greater social, economic and environmental impact of their CSR activities / projects.

xix) CSR projects taken up by CPSEs in 2013-14 under DPE guidelines on CSR & Sustainability which were effective from 1<sup>st</sup> April 2013, may be continued till their completion. However, CPSEs to ensure that all new CSR activities / projects are in accordance with the CSR Rules.

- xx) CPSEs which are statutory corporations should also comply with the provisions of the Act, CSR Rules and the Guidelines.
- xxi) These guidelines will supersede the guidelines / circulars / instructions issued earlier by DPE on the subject of CSR and Sustainability.

. . . . . .

रजिस्ट्री सं. डी.एल.- 33004/99 REGD. No. D. L.-33004/99



सी.जी.-डी.एल.-अ.-22012021-224640 CG-DL-E-22012021-224640

#### असाधारण EXTRAORDINARY

भाग II—खण्ड 3—उप-खण्ड (i) PART II—Section 3—Sub-section (i)

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#### कारपोरेट कार्य मंत्रालय

#### अधिसचना

नई दिल्ली, 22 जनवरी, 2021

सा.का.नि. 40(अ).— केन्द्रीय सरकार, कंपनी अधिनियम, 2013 (2013 का 18) की धारा 135 और धारा 469 की उपधारा (1) और उपधारा (2) के द्वारा प्रद्त शक्तियों का प्रयोग करते हुए, कंपनी (कारपोरेट सामाजिक दायित्व नीति) नियम, 2014 का और संशोधन करने के लिए निम्नलिखित और नियम बनाती है, अर्थात्:-

- 1. संक्षिप्त नाम और प्रारंभ.- (1) इन नियमों का संक्षिप्त नाम कंपनी (कारपोरेट सामाजिक दायित्व नीति) संशोधन नियम, 2021 है।
- (2) ये राजपत्र में, जब तक इस अधिसूचना में स्पष्टतया अन्यत्र उपबंध न किए गए हों, इनके प्रकाशन की तारीख को प्रवृत्त होंगे।
- 2. कंपनी (कारपोरेट सामाजिक दायित्व नीति) नियम, 2014 में नियम 2 के स्थान पर निम्नलिखित नियम रखा जाएगा, अर्थातु:-
  - **"2. परिभाषाएं –** (1) इन नियमों में, जब तक कि संदर्भ से अन्यथा अपेक्षित न हो,-
    - (क) "अधिनियम" से कंपनी अधिनियम, 2013 (2013 का 18) अभिप्रेत है;

437 GI/2021 (1)

- (ख) "प्रशासनिक उपशीर्ष" से कंपनी में कारपोरेट सामाजिक दायित्व कार्यों से संबंधित, 'सामान्य प्रबंधन और प्रशासन' के लिए कंपनी द्वारा उपगत किया गया व्यय अभिप्रेत है, किंतु, इसमें किसी विशेष कारपोरेट सामाजिक दायित्व परियोजना अथवा कार्यक्रम के डिज़ाइनिंग, कार्यान्वयन, अनुवीक्षण और मूल्यांकन के लिए प्रत्यक्षत: उपगत किया गया व्यय सम्मिलित नहीं होगा;
- (ग) "उपाबंध" से इन नियमों के साथ संलग्न अभिप्रेत उपाबंध है;
- (घ) "कारपोरेट सामाजिक दायित्व (सीएसआर)" से इन नियमों में अंतर्विष्ट उपबंधों के अनुसार अधिनियम की धारा 135 में अधिकथित इसके कानूनी आक्षेप के अनुसरण में कंपनी द्वारा शुरू किए गए क्रियाकलाप अभिप्रेत है, अर्थात्:
  - i) कंपनी के कारबार से संबंधित सामान्य अनुक्रम के अनुसरण में शुरू किए गए क्रियाकलाप:
    - परन्तु कारबार से संबंधित सामान्य अनुक्रम में नये टीकों, औषधों और चिकित्सा उपकरणों के बारे में अनुसंधान और विकासगत क्रियाकलाप में लिप्त कोई कंपनी निम्नलिखित शर्तों के अध्यधीन वित्तीय वर्ष 2020-21, 2021-22, 2022-23 के लिए कोविड-19 से संबंधित नये टीकों, औषधों और चिकित्सा उपकरणों के बारे में अनुसंधान और विकास कार्य कर सकते हैं-
    - (क) ऐसे अनुसंधान और विकास कार्यकलापों को अधिनियम से संबंधित अनुसूची VII की मद (ix) में उल्लिखित संस्थानों अथवा संगठनों में से किसी के भी सहयोग से निष्पादित किया जाएगा;
    - (ख) ऐसे क्रियाकलाप का विवरण बोर्ड की रिपोर्ट में सम्मिलित सीएसआर पर दी गई वार्षिक रिपोर्ट में अलग से प्रकट किया जाएगा;
  - ii) कंपनी द्वारा भारत के बाहर शुरू किए गए ऐसे किसी क्रियाकलाप, जिसमें किसी राज्य अथवा राष्ट्रीय स्तर पर संघ-राज्य क्षेत्र और अंतर्राष्ट्रीय स्तर पर भारत का प्रतिनिधित्व करने वाले भारतीय क्रीड़ा से संबंधित कार्मिकों का प्रशिक्षण सम्मिलित नहीं होगा;
  - iii) अधिनियम की धारा 182 के अधीन किसी राजनीतिक दल को प्रत्यक्षत: अथवा अप्रत्यक्षत: अंशदान
  - iv) मजदूर संहिता, 2019 (2019 का 29) की धारा 2 के खंड (ट) में यथा-परिभाषित कंपनी के कर्मचारियों को लाभ पहुंचाने वाले क्रियाकलाप;
  - v) कंपनी के उत्पादों अथवा सेवाओं के लिए विपणन के लाभों को प्राप्त करने हेतु प्रायोजन आधार पर कंपनियों द्वारा समर्थित क्रियाकलाप;
  - vi) भारत में प्रवृत्त किसी भी विधि के अधीन किसी अन्य कानूनी आक्षेपों को पूर्ण करने के लिए निष्पादित क्रियाकलाप;
- (ङ) "सीएसआर समिति" से अधिनियम की धारा 135 में निर्दिष्ट बोर्ड की कारपोरेट सामाजिक दायित्व समिति अभिप्रेत है;
- (च) "सीएसआर नीति" से कंपनी की सीएसआर समिति की सिफारिशों को ध्यान में रखते हुए उसके बोर्ड द्वारा दिए गए निर्देश और किए गए प्रयासों का विवरण अभिप्रेत है जिसमें संबंधित क्रियाकलापों के चयन, कार्यान्वयन, अनुवीक्षण और वार्षिक कार्य योजना का निर्धारण करने संबंधी दिशा-निर्देश प्रदान करने वाले सिद्धांत सम्मिलित होंगे;

- (छ) "अंतर्राष्ट्रीय संगठन" से संयुक्त राष्ट्र संघ (विशेषाधिकार और संरक्षण) अधिनियम, 1947 (1947 का 46) की धारा 3 के अधीन किसी अंतर्राष्ट्रीय संगठन के रूप में केंद्रीय सरकार द्वारा अधिसूचित संगठन अभिप्रेत है जिस पर उक्त अधिनियम की अनुसूची के उपबंध लागू होंगे;
- (ज) "शुद्ध लाभ" से अधिनियम के लागू उपबंधों के अनुसरण में तैयार किए गए वित्तीय विवरण के अनुसार किसी कंपनी का शुद्ध लाभ अभिप्रेत है, किंतु इसमें निम्नलिखित सम्मिलित नहीं हैं, अर्थातु -
  - (i) कंपनी की विदेश स्थित किसी शाखा अथवा शाखाओं, चाहे वह अलग कंपनी के रूप में अथवा अन्यथा कार्यरत है. से प्राप्त कोई लाभ. और
  - (ii) भारत में अन्य कंपनियों जो अधिनियम की धारा 135 के अधीन सम्मिलित हैं अथवा इसके उपबंधों का अनुपालन करती हैं, से प्राप्त कोई लाभांशः
    - परंतु यह और कि इन नियमों के अधीन आने वाली विदेशी कंपनी के मामले में शुद्ध लाभ से अधिनियम की धारा 198 के साथ पठित धारा 381 की उपधारा (1) के खंड (क) के अनुसार तैयार लाभ-हानि खाते के अनुरूप ऐसी कंपनी का शुद्ध लाभ अभिप्रेत है।
  - (i) "चालू परियोजना" से शुरू किए गए वित्तीय वर्ष को छोड़कर तीन वर्ष की समय-सीमा के साथ अपने सीएसआर दायित्व को पूरा करने में कंपनी द्वारा शुरू की गई बहुवर्षीय परियोजना अभिप्रेत है जिसमें ऐसी परियोजना सम्मिलित नहीं होगी जिसे शुरू में बहुवर्षीय परियोजना के रूप में शुरू नहीं किया गया था तथापि जिसकी अवधि युक्तियुक्त औचित्य पर आधारित मंतव्य के साथ एक वर्ष बढ़ा दी गई है;
  - (ञ) "लोक प्राधिकारी" से सूचना अधिकार अधिनियम, 2005 (2005 का 22) से संबंधित धारा 2 के उप-खंड
  - (ज) में यथा-परिभाषित 'लोक प्राधिकारी' अभिप्रेत है।
  - (ट) "धारा" से अधिनियम की एक धारा अभिप्रेत है;
- (2) इन नियमों में प्रयुक्त शब्दों और अभिव्यक्तियों, जिन्हें इन नियमों में परिभाषित नहीं किया गया है किंतु अधिनियम में परिभाषित किया गया है, के वही अर्थ होंगे जो अधिनियम में दिए गए हैं।"।
- 3. उक्त नियमों में, नियम 3 में, उप-नियम (2), खंड (ख) "उप-धारा (2) से (5)" शब्दों, अक्षरों और अंकों के स्थान पर "उप-धारा (2) से (6)" शब्दों, अक्षरों और अंकों को रखा जाएगा।
- 4. उक्त नियम में, नियम 4 के लिए निम्नलिखित को रखा जाएगा, अर्थात्:-
- **"4. सीएसआर कार्यान्वयन.-** (1) बोर्ड यह सुनिश्चित करेगा कि सीएसआर संबंधी क्रियाकलाप कंपनी द्वारा स्वयं अथवा निम्नलिखित के माध्यम से शुरू किए जाएं:-
  - (क) किसी कंपनी द्वारा एकल रूप में अथवा किसी अन्य कंपनी के साथ आयकर अधिनियम, 1961 (1961 का 43) की धारा 12क और 80छ के अधीन अधिनियम की धारा 8 अथवा रजिस्ट्रीकृत सार्वजनिक न्यास अथवा रजिस्ट्रीकृत सोसाइटी के अधीन स्थापित कंपनी, अथवा
  - (ख) केंद्रीय सरकार द्वारा अधिनियम की धारा 8 अथवा रजिस्ट्रीकृत न्यास अथवा रजिस्ट्रीकृत सोसाइटी के अधीन स्थापित कंपनी: अथवा
  - (ग) संसद के अधिनियम अथवा राज्य के विधान के अधीन स्थापित कोई कंपनी; अथवा
  - (घ) आयकर अधिनियम 1961 की धारा 12क और 80छ के अधीन रिजस्ट्रीकृत सार्वजिनक न्यास अथवा रिजस्ट्रीकृत सोसाइटी अथवा अधिनियम की धारा 8 के अधीन स्थापित कंपनी जिसके पास ऐसे ही क्रियाकलाप शुरू करने का कम से कम तीन वर्षों का अनुभव हो।

- (2) (क) सीएसआर से संबंधित किसी क्रियाकलाप को शुरू करने वाली और उप-नियम (1) के अधीन सम्मिलित प्रत्येक अस्तित्व स्वयं को **01 अप्रैल, 2021** से रजिस्ट्रार के पास इलैक्ट्रानिक आधार पर सीएसआर-1 प्ररूप को भरकर केंद्रीय सरकार के साथ स्वयं का रजिस्ट्रीकरण कराएगी:
- पंरतु कि अप्रैल, 2021 की पहली तारीख से से पहले अनुमोदित इस उप-नियम के उपबंध सीएसआर परियोजनाओं अथवा कार्यक्रमों को प्रभावित नहीं करेगें।
- (ख) प्ररूप सीएसआर-1 को अस्तित्व द्वारा इलैक्ट्रानिक आधार पर हस्ताक्षरित करके प्रस्तुत किया जाएगा और उसे व्यवसाय में लागत लेखाकार अथवा व्यवसाय में कंपनी सचिव अथवा व्यवसाय में लागत लेखाकार द्वारा अंकीय रूप में सत्यापित किया जाएगा।
- (ग) पोर्टल पर प्ररूप सीएसआर-1 डाले जाने पर संबंधित प्रणाली द्वारा स्वतः ही एक यूनीक सीएसआर रजिस्ट्रीकरण संख्या सुजित हो जाएगी।
- (3) कंपनी अपनी सीएसआर नीति के अनुसार कारपोरेट सामाजिक दायित्व परियोजनाओं अथवा कार्यक्रमों और सीएसआर के लिए अपने स्वयं के कार्मिकों के क्षमता निर्माण हेतु उसकी रूप-रेखा, अनुवीक्षण और मूल्यांकन हेतु अंतर्राष्ट्रीय संगठनों को नियोजित कर सकती है।
- (4) कंपनी परियोजनाओं अथवा कार्यक्रमों अथवा सीएसआर कार्यकलापों को इस प्रकार शुरू करने के लिए अन्य कंपनियों के साथ सहयोग कर सकती है जिससे संबंधित कंपनियों की सीएसआर समितियां इस स्थिति में आ जाएं कि वे इन नियमों के अनुसार ऐसी परियोजनाओं अथवा कार्यक्रमों पर अलग से रिपोर्ट करें।
- (5) कंपनी का बोर्ड अपने आपको इस आशय के साथ संतुष्ट करेगा कि इस प्रकार से संवितरित निधियों का उपयोग अभीष्ट निर्धारित प्रयोजनों और उसके तथा मुख्य वित्तीय अधिकारी द्वारा अनुमोदित रीति से किया गया है तथा वित्तीय प्रबंधन के लिए जिम्मेदार व्यक्ति इस आशय के साथ इसे प्रमाणित करेगा।
- (6) चालू परियोजना के मामले में, कंपनी का बोर्ड अनुमोदित समय-सीमा और वर्ष-वार आबंटन के संदर्भ में परियोजना के कार्यान्वयन का अनुवीक्षण करेगा और वह समग्र अनुज्ञेय समय अविध के भीतर परियोजना के सुचारू कार्यान्वयन हेतु उसमें संशोधन, यदि कोई है, करने में सक्षम होगा।"।
- 5. उक्त नियम में, नियम 5 में, उप-नियम (2) के स्थान पर, निम्नलिखित उप-नियम रखा जाएगा, अर्थात्:-
  - "(2) सीएसआर समिति बोर्ड से सिफारिश करेगी कि उसकी सीएसआर नीति के अनुसरण में एक वार्षिक कार्य योजना बनाई जाए, जिसमें निम्नलिखित तथ्य सम्मिलित होंगे:-
  - (क) सीएसआर परियोजनाओं अथवा कार्यक्रमों की वह सूची जिसे अधिनियम की अनुसूची VII में विनिर्दिष्ट क्षेत्रों अथवा विषयों में शुरू करने के लिए अनुमोदित किया गया है;
  - (ख) नियम 4 के उप-नियम (1) में यथा-विनिर्दिष्ट ऐसी परियोजनाओं अथवा कार्यक्रमों के निष्पादन की रीति;
  - (ग) परियोजनाओं अथवा कार्यक्रमों के लिए निधियों के उपयोग और कार्यान्वयन अनुसूचियों से संबंधित दिशा-निर्देश;
  - (घ) परियोजना अथवा कार्यक्रमों के लिए अनुवीक्षण और रिपोर्टिंग क्रियाविधि और;
  - (ङ) कंपनी द्वारा शुरू की गई परियोजना के लिए, यदि कोई है, आवश्यकता और प्रभाव मूल्यांकन का विवरण:

    परंतु कि बोर्ड इस आशय के साथ संगत औचित्य पर आधारित अपनी सीएसआर समिति की सिफारिश के
    अनुसार वित्तीय वर्ष के दौरान किसी भी समय ऐसी योजना में परिवर्तन कर सकता है।"।
- 6. उक्त नियम में, नियम 6 का लोप किया जाएगा।
- 7. उक्त नियम में, नियम 7 के स्थान पर, निम्नलिखित नियम को रखा जाएगा, अर्थात:-

- **"7. सीएसआर व्ययः** (1) बोर्ड यह सुनिश्चित करेगा कि प्रशासनिक उप-शीर्ष वित्तीय वर्ष के लिए कंपनी के कुल सीएसआर व्यय के पांच प्रतिशत से अधिक न हो।
- (2) सीएसआर परियोजना कार्यकलापों से उत्पन्न अधिशेष कंपनी के व्यापारिक लाभ का भाग नहीं होंगे और उन्हें उसी परियोजना में वापस डाल दिया जाएगा अथवा उन्हें अव्ययित सीएसआर खाते में अंतरित करके सीएसआर नीति और कंपनी की वार्षिक कार्य योजना के अनुसरण में खर्च किया जाएगा अथवा ऐसी अधिशेष राशि को वित्तीय वर्ष समाप्त होने के छः माह की अविध के भीतर अनुसूची-VII में विनिर्दिष्ट निधि में डाल दिया जाएगा।
- (3) जहां कहीं कोई कंपनी धारा 135 की उप-धारा (5) के अधीन उपलब्ध कराई गई आवश्यकता से अधिक राशि खर्च करती है वहां ऐसी अधिक राशि को निम्नलिखित शर्तों के अध्यधीन तत्काल आगामी तीन वित्तीय वर्षों तक धारा 135 की उप-धारा (5) के अधीन खर्च करने संबंधी आवश्यकता पर मुजरा किया जा सकता है कि -
  - (i) सेट ऑफ के लिए उपलब्ध अधिक राशि में इस नियम के उप-नियम (2) के अनुसरण में सीएसआर कार्यकलापों के फलस्वरूप उत्पन्न अधिशेष राशि सम्मिलित नहीं होगी:
  - (ii) कंपनी का बोर्ड इस आशय का संकल्प पारित करेगा।
- (4) सीएसआर राशि को कंपनी द्वारा पूंजीगत परिसंपत्ति के सृजन अथवा अधिग्रहण के लिए व्यय किया जाएगा जिसे निम्नलिखित द्वारा ही धारित किया जाएगा-
  - (क) अधिनियम की धारा 8 अथवा नियम 4 के उप-नियम (2) के अधीन परोपकार्थ उद्देश्यों और सीएसआर रिजस्ट्रीकरण संख्या वाले रिजस्ट्रीकृत सार्वजनिक न्यास अथवा रिजस्ट्रीकृत सोसाइटी के अधीन स्थापित कंपनी; अथवा
  - (ख) स्वयं सहायता समूह, संगठनों, कंपनियों के रूप में उक्त सीएसआर परियोजना के लाभार्थी; अथवा
  - (ग) लोक प्राधिकारी:

पंरतु कि कंपनी (कारपोरेट सामाजिक दायित्व नीति) संशोधन नियम, 2021 के प्रारंभ से पहले कंपनी द्वारा सृजित कोई पूंजीगत परिसंपत्ति ऐसे प्रारंभ से पहले एक सौ अस्सी दिनों की अविध के भीतर इस नियम की अनुपालना करेगे जिसे संगत औचित्य पर आधारित बोर्ड के अनुमोदन के साथ नब्बे दिनों की अविध के लिए विस्तारित किया जा सकता है।"।

- 8. उक्त नियमों में, नियम 8 के स्थान पर, निम्नलिखित नियम रखा जाएगा, अर्थात् :-
- 8. "सीएसआर रिपोर्टिंग:- (1) किसी वित्तीय वर्ष से संबंधित इन नियमों के अधीन कवर की गई किसी कंपनी के बोर्ड की रिपोर्ट में उपाबंध-I अथवा उपाबंध-II, यथा-लागू, में विनिर्दिष्ट विवरण वाली कारपोरेट सामाजिक दायित्व संबंधी वार्षिक रिपोर्ट सम्मिलत होगी।
- (2) किसी विदेशी कंपनी के मामले में, अधिनियम की धारा 381 की उप-धारा (1) के खंड (ख) के अधीन फाइल किए गए तुलन-पत्र में उपाबंध-I अथवा उपाबंध-II, यथा-लागू, में विनिर्दिष्ट विवरण वाली कारपोरेट सामाजिक दायित्व संबधी वार्षिक रिपोर्ट समाविष्ट होगी।
- (3)(क) इस अधिनियम की धारा 135 की उप-धारा (5) के अनुसरण में दस करोड़ रुपये अथवा इससे अधिक के औसत सीएसआर दायित्व वाली प्रत्येक कंपनी, तीन तत्काल पूर्ववर्ती वित्तीय वर्षों में, किसी स्वतंत्र अभिकरण के माध्यम से एक करोड़ रुपये अथवा इससे अधिक के परिव्यय वाली, और जो प्रभाव अध्ययन करने से पूर्व एक वर्ष से कम समय में पूरी नहीं की गई हैं, अपनी सीएसआर परियोजनाओं का प्रभाव मूल्यांकन कराएगी।
- (ख) प्रभाव मूल्यांकन रिपोर्टें बोर्ड के समक्ष रखी जाएगी और कारपोरेट सामाजिक दायित्व संबंधी वार्षिक रिपोर्ट के साथ संलग्न की जाएगी।

- (ग) प्रभाव मूल्यांकन कराने वाली कोई कंपनी उस वित्तीय वर्ष के लिए कारपोरेट सामाजिक दायित्व पर किए गए व्यय को बही में लिख सकती है जो उस वित्तीय वर्ष के लिए कुल कारपोरेट सामाजिक दायित्व के व्यय का पांच प्रतिशत अथवा पचास लाख रुपये, जो भी कम हो, से अधिक नहीं होगा।"।
- 9. उक्त नियमों में, नियम 9 के लिए, निम्नलिखित नियम रखे जाएंगे, अर्थात्:-
  - 9. "सीएसआर कार्यकलापों को अपनी वेबसाइट पर प्रदर्शित करना:- कंपनी का निदेशक बोर्ड सीएसआर समिति की संरचना, और सीएसआर नीति तथा बोर्ड द्वारा अनुमोदित परियोजनाओं को अनिवार्य रूप से आम जनता के अवलोकन के लिए अपनी वेबसाइट, यदि कोई हो, पर दर्शित करेगा।
  - 10. **खर्च न की गई सीएसआर राशि का अंतरण.-** जब तक ऐसी निधि अधिसूचित की जाती है, इस अधिनियम की धारा 135 की उप-धारा (5) और उप-धारा (6) के उपबंधों के अधीन अव्ययित कारपोरेट सामाजिक दायित्व राशि इस अधिनियम की अनुसूची-VII में सम्मिलत किसी निधि के लिए कंपनी द्वारा अंतरित की जाएगी।"
- 10. उक्त नियमों में.-
- (i) उपाबंध को "उपाबंध-I" के रूप में संख्यांकित किया जाएगा और उपाबंध-I के शीर्षक में, "बोर्ड की रिपोर्ट" शब्दों और अंकों के पश्चात्, "अप्रैल, 2020 के प्रथम दिन से पूर्व आरंभ वित्तीय वर्ष के लिए" शब्द अंतःस्थापित किए जाएंगे;
- (ii) इस प्रकार संख्यांकित उपाबंध-l के पश्चात्, निम्नलिखित उपाबंध अंतःस्थापित किया जाएगा, अर्थात् :-

#### "उपाबंध-II

अप्रैल, 2020 के प्रथम दिन को अथवा इसके पश्चात् आरंभ वित्तीय वर्ष के लिए बोर्ड की रिपोर्ट में सम्मिलित किए जाने के लिए सीएसआर क्रियाकलापों पर वार्षिक रिपोर्ट के लिए प्रपत्र

- 1. कंपनी की सीएसआर नीति के संबंध में संक्षिप्त रूप-रेखा।
- 2. सीएसआर समिति की संरचना:

क्र.सं.	निदेशक का नाम	पदनाम/निदेशक पद का स्वरूप	वर्ष के दौरान सीएसआर समिति की संपन्न बैठकों की संख्या	वर्ष के दौरान सीएसआर समिति की उन बैठकों की संख्या जिनमें भाग लिया गया

- 3. वह वेब-लिंक प्रदान करें जहां सीएसआर समिति की संरचना, सीएसआर नीति और बोर्ड द्वारा अनुमोदित सीएसआर परियोजनाएं कंपनी की वेबसाइट पर प्रकट की गई हैं।
- 4. कंपनी (कारपोरेट सामाजिक दायित्व नीति) नियम, 2014 के नियम 8 के उप-नियम (3) के अनुसरण में निष्पादित सीएसआर परियोजनाओं के प्रभाव मूल्यांकन का ब्यौरा प्रदान करें, यदि लागू हो (रिपोर्ट संलग्न करें)।
- 5. कंपनी (कारपोरेट सामाजिक दायित्व नीति) नियम, 2014 के नियम 7 के उप-नियम (3) के अनुसरण में मुजरे के लिए उपलब्ध राशि का ब्यौरा और वित्तीय वर्ष के लिए मुजरे हेतु

[भाग II—खण्ड 3(i)] भारत का राजपत्र : असाधारण 7

अपेक्षित राशि, यदि कोई है :

- 6. धारा 135(5) के अनुसार कंपनी का औसत शुद्ध लाभ
- 7. (क) धारा 135(5) के अनुसार कंपनी का औसत शुद्ध लाभ का दो प्रतिशत
- (ख) पिछले वित्तीय वर्षों का सीएसआर परियोजना या कार्यक्रमों या गतिविधियों का अधिशेष
- (ग) वित्तीय वर्ष के लिए तय की जाने वाली राशि, यदि कोई हो
- (घ) वित्तीय वर्ष के लिए कुल सीएसआर देनदारी (7क+7ख-7ग)
- 8. (क) वित्तीय वर्ष के लिए व्ययित अथवा अव्ययित सीएसआर राशि :

वित्तीय वर्ष के लिए	खर्च न की गई राशि (रुपये में)								
व्ययित कुल राशि			धारा 135(5) के द्वितीय परंतुक के अनुसार अनुसूची-						
	खाते में अंतरित कुल राशि	Т	VII के अधीन यथा-विनिर्दिष्ट किसी निधि में अंतरित						
			राशि						
	राशि	अंतरण की तारीख	निधि का	राशि	अंतरण की तारीख				
			नाम						

(ख) वित्तीय वर्ष के लिए जारी परियोजनाओं के विरुद्ध खर्च की गई सीएसआर राशि का ब्यौरा :-

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
क्र.सं.	परियोजना	इस	स्थानीय	परियोजना की	परियोजना	परियोजना	वर्तमान	धारा	कार्यान्वयन	कार्यान्वयन की रीति
	का नाम	अधिनियम	क्षेत्र	अवस्थिति	अवधि	के लिए	वित्तीय	135(6) के	की रीति –	_
		की	(हां/			आवंटित	वर्ष में	अनुसार		
		अनुसूची-	नहीं)			राशि	व्यय	परियोजना	<del>100</del> 2 (	कार्यान्वयन एजेंसी
		VII में				(रुपये में)	की गई	के लिए	सीधे (हां/नहीं)	कायान्वयन एजसा के माध्यम से
		कार्यकलापों					राशि	अव्ययित		क माध्यम स
		की सूची से		राज्य जिला			(रुपये	सीएसआर		
		मद					में)	खाते में		
		ļ						अंतरित		
		!						की गई		
		!						राशि		
		!						(रुपये में)		
		ļ								
		ļ								

			I	1		l			-
								नाम	सीएसआर रजिस्ट्रीकरण संख्या
									राजस्ट्राकरण ——
									सख्या
1									
2									
3									
	कुल								

(ग) वित्तीय वर्ष के लिए जारी परियोजनाओं के अलावा अन्य पर व्यय की गई सीएसआर राशि का ब्यौरा :

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)		
क्र.सं.	परियोजना का नाम	इस अधिनियम की अनुसूची-VII में कार्यकलापों की सूची से मद	स्थानीय क्षेत्र (हां/ नहीं)	परियोजना की अवस्थिति राज्य जिला		वर्तमान वित्तीय वर्ष में व्यय की गई राशि (रुपये में)	कार्यान्वयन की रीति – सीधे (हां/नहीं)	कार्यान - कार्यान	कार्यान्वयन की रीति -  कार्यान्वयन एजेंसी के माध्यम से  नाम सीएसआर रजिस्ट्रीकरण	
1 2 3	कुल								संख्या	

- (घ) प्रशासनिक ऊपरी व्यय में खर्च की गई राशि।
- (ङ) प्रभाव मूल्यांकन पर खर्च की गई राशि, यदि लागू हो।
- (च) वित्तीय वर्ष (8ख+8ग+8घ+8ङ) के लिए खर्च की गई कुल राशि।
- (छ) सेट ऑफ, यदि कोई हो, के लिए अधिक राशि

क्र.सं.	विशिष्टी	रकम
		(रुपए में)
(i)	धारा 135(5) के अनुसार कंपनी के औसत शुद्ध लाभ का 2 प्रतिशत	
(ii)	वित्तीय वर्ष के लिए खर्च की जाने वाली कुल राशि	
(iii)	वित्तीय वर्ष [(ii)-(i)] के लिए खर्च की जाने वाली अधिक राशि	
(iv)	पूर्व वित्तीय वर्ष, यदि कोई हो, के सीएसआर परियोजना या कार्यक्रम या क्रियाकलाप से उद्भूत अधिशेष	
(v)	सेट ऑफ [(iii)-(iv)] के लिए उपलब्ध राशि	

9. पूर्ववर्ती तीन वित्तीय वर्षों के लिए व्ययित अथवा अव्ययित सीएसआर राशि का ब्यौरा

0. <u>1</u> 44/11/114	. भूचवता ताम विताय वर्षा के लिए व्यावत जववा जव्यावत सार्वतार सारा का व्यास										
क्र.सं.	पूर्ववर्ती वित्तीय	धारा 135(6)	रिपोर्टिंग	धारा 135(	5) के द्वितीय	परंतुक के	पूर्ववर्ती				
	वर्ष	के अधीन	वित्तीय वर्ष में	अनुसार अन	अनुसार अनुसूची-VII के अधीन यथा-						
		अव्ययित	खर्च की गई		विनिर्दिष्ट किसी विधि में अंतरित						
		सीएसआर खाते	राशि (रुपये में)		राशि, यदि कोई हो।						
		में अंतरित राशि		्रात्रा, नाय गार हा।			शेष राशि				
				निधि का	राशि	अंतरण की					
				नाम	(रुपये में)	तारीख					
1											
2											
3											
	कुल										

(ख) पूर्ववर्ती वित्तीय वर्षों की चालू परियोजनाओं के लिए व्ययित सीएसआर राशि का ब्यौरा :

क्र.सं.	परियोजना	परियोजना	वित्तीय वर्ष	परियोजना	परियोजना के	रिपोर्टिंग	रिपोर्टिंग	परियोजना
	पहचान	का नाम	जिसमें	अवधि	लिए आवंटित	वित्तीय वर्ष	वित्तीय वर्ष	की स्थिति –
			परियोजना		कुल राशि	में व्ययित	के अंत में	पूर्ण की गई /
			आरंभ हुई थी		(रुपये में)	राशि (रुपये	व्ययित	चालू है
						में)	संचयी राशि	
1								
2								
3								
	कुल							

- 10. पूंजीगत परिसंपत्ति के सृजन अथवा अधिग्रहण के मामले में, वित्तीय वर्ष में सीएसआर व्यय के माध्यम से इस प्रकार सृजित अथवा अधिगृहीत परिसंपत्ति से संबंधित ब्यौरा प्रस्तुत करें। (परिसंपत्ति-वार ब्यौरा)
- (क) पूंजीगत परिसंपत्ति (यों) के सृजन अथवा अधिग्रहण की तारीख
- (ख) पूंजीगत परिसंपत्ति के सृजन अथवा अधिग्रहण के लिए व्यय की गई सीएसआर राशि
- (ग) उस कंपनी अथवा सार्वजनिक प्राधिकरण या लाभार्थी का ब्यौरा जिसके नाम से ऐसी पूंजीगत परिसंपत्ति रजिस्ट्रीकृत है, उनका पता इत्यादि।
- (घ) सृजित अथवा अधिगृहीत पूंजीगत परिसंपत्ति(यों) का ब्यौरा प्रदान करें (ऐसी पूंजीगत परिसंपत्ति के पूर्ण पते और अवस्थिति सहित)
- 11. कारण (णों) को विनिर्दिष्ट करें, यदि कंपनी धारा 135(5) के अनुसार औसत शुद्ध लाभ के 2 प्रतिशत खर्च करने में असफल हुई हो :

ह/-	ह/-	ह/-
(मुख्य कार्यकारी अधिकारी अथवा	(अध्यक्ष सीएसआर समिति)	[इस अधिनियम की धारा 380 की
प्रबंध निदेशक या निदेशक)		उप-धारा (1) के खंड (घ) के अधीन
		निर्दिष्ट व्यक्ति] (जहां कहीं लागू हो)

11. उक्त नियमों में, उपाबंध-II के पश्चात्, निम्नलिखित ई-प्ररूप अंतःस्थापित किया जाएगा, अर्थात् :-

#### सीएसआर-1

(कंपनी अधिनियम, 2013 की धारा 135 तथा कंपनी (कारपोरेट सामाजिक दायित्व नीति) नियम, 2014 के नियम 4(1) और (2) के अनुसरण में।



#### सीएसआर क्रियाकलाप निष्पादित करने के लए कंपनियों का रजिस्ट्रीकरण

प्ररूप	भाषा	o अंग्रेजी	o हिन्दी
प्ररूप	भरने र	के लिए निर्दे	शि किट देखें।

कंपनी अधिनियम, 2013 की धारा 8 के अधीन स्थापित कंपनी के मामलों में :

3. (क) विद्यमान अस्ति	त्व के प्रकार			
	हचान संख्या (सीआईएन	·)	[पूर्व-पूरित]	
अन्य कंपनियों के मामले				
	न की तारीख			
	न्ट्रीकृत पता			
पंक्ति ॥				
शहर				
राज्य/संघ राज्य क्षेत्र _				
जिला	पिन	न कोड <u></u>		
(ङ)* अस्तित्व का ई-मेर	न आईडी		_[ओटीपी भेजें]	
(च)* ई-मेल आईडी के	लिए ओटीपी प्रविष्ट करें_		[ओटीपी की पुष्टि करें]	
(छ).*कंपनी का पैन : _			_	
प्रतिनिधियों का ब्यौरा		या अध्यक्ष अथवा मुख	य कार्यकारी अधिकारी य	
क्र.सं.	नाम	पदनाम	निदेशक पहचान संख्या/स्थायी खाता संख्या	ई-मेल आईडी
संलग्नक :			सिं	त्रग्नकों की सूची]
1.* रजिस्ट्रीकरण के प्रम	गण-पत्र की पति	संलग्न करें	Ľ	
2.* कंपनी के पैन की प्र		लग्नक करें		
2. 4/4/11/4/4/14/1/2/	10 0	रा प्रचा चार	اعند	त्रग्नक हटाएं]
			Į (I	त्रभग हटार्]
		घोषणा		
-	· · · · · · · · · · · · · · · · · · ·		"अस्तित्व द्वारा *संकल्प ारा यह घोषित करने के ि	
			रखे गए दस्तावेजों के अनु	

धारा 8 कंपनी के मामले में एक निदेशक द्वारा डिजिटल हस्ताक्षर करने के लिए रजिस्ट्रीकृत सार्वजनिक न्यास के मामले में एक न्यासी अथवा मुख्य कार्यकारी अधिकारी द्वारा डिजिटल हस्ताक्षर करने के लिए

रिजस्ट्रीकृत सोसाइटी के मामले में अध्यक्ष/मुख्य कार्यकारी अधिकारी/सचिव द्वारा डिजिटल हस्ताक्षर करने के लिए संसद अथवा राज्य विधायिका के किसी अधिनियम के अधीन स्थापित कंपनी के मामले में प्राधिकृत प्रतिनिधि द्वारा डिजिटल हस्ताक्षर करने के लिए

*निम्नलिखित द्वारा डिजिटल हस्ताक्षरित किया जाना है डीएससी बॉक्स
*पदनाम
*निदेशक का डीआईएन; अथवा
-यासी या सीईओ या अध्यक्ष या मुख्य पदाधिकारी या
अस्तित्व के प्राधिकृत प्रतिनिधि का डीआईएन या पैन
वृत्तिक व्यवहार द्वारा प्रमाण-पत्र
मैं घोषित करता हूँ कि मुझे इस प्ररूप के प्रमाणन के लिए सम्यक् रूप से लगाया हुआ है । यह प्रमाणित किया जाता है कि मैंने कम्पनी अधिनियम, 2013 के उपबंध और इस प्ररूप की विषय-वस्तु एवं इससे संबंधित मामलों के संबंध में अधिनियम के अधीन नियमों को पढ़ लिया है और मैंने उपर्युक्त सूचना (संलग्नकों सहित) कम्पनी आवेदक के पास उपलब्ध मूल अभिलेख से सत्यापित की है जो कि इस प्ररूप की विषय-वस्तु है और उन्हें सत्य, सही एवं पूर्ण पाया है और इस प्ररूप से संबंधित कोई भी सूचना छुपाई नहीं गई है । मैं यह भी प्रमाणित करता हूँ कि:
<ol> <li>उपर्युक्त अभिलेख उचित रूप से तैयार किए गए हैं, अस्तित्व के संबंधित अधिकारियों अथवा प्राधिकृत प्रतिनिधियों द्वारा हस्ताक्षरित किए गए हैं और ठीक पाए गए हैं;</li> </ol>
2. सभी आवश्यक संलग्नक इस प्ररूप के साथ पूर्ण और सुपाठ्य रूप में संलग्न किए गए हैं।
3. यह समझा गया है कि मैं गलत सत्यापन, यदि किसी स्तर पर पाया जाता है, के लिए कंपनी अधिनियम, 2013 की धारा 448 के अधीन कार्रवाई किए जाने के लिए उत्तरदायी हूंगा।
O चार्टर्ड अकाउंटेंट (पूर्णकालिक व्यवसाय में) या
O कॉस्ट अकाउंटेंट (पूर्णकालिक व्यवसाय में)
*एसोसिएट अथवा अध्येता 🛘 0 एसोसिएट 🗘 🐧 अध्येता [डीएससी बॉक्स]
*सदस्यता संख्या
*व्यवसाय संख्या का सबूत-पत्र

[भाग II—खण्ड 3(i)] भारत का राजपत्र : असाधारण 13

टिप्पण : धारा 448 और धारा 449 की ओर ध्यान आकर्षित किया जाता है जिनमें क्रमश: मिथ्या विवरण / प्रमाण-पत्र के लिए दंड और मिथ्या साक्ष्य के लिए दंड का उपबंध है ।

उपांतरित करें प्ररूप जाँचें पूर्व-जाँच प्रस्तुत करें

इस ई प्ररूप को इलेक्ट्रानिक ढंग के माध्यम से कंपनी रजिस्ट्रार द्वारा अनुरक्षित फाइल पर और प्राधिकृत व्यक्ति और व्यावसायिक द्वारा दी गई तथातथ्यता के आधार पर लिया गया है।"।

[ई-फा.सं. सीएसआर 05/03/2020-सीएसआर-एमसीए]

ज्ञानेश्वर कुमार सिंह, संयुक्त सचिव

टिप्पण:- मूल नियम भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (i) में अधिसूचना संख्या 129, तारीख 27 फरवरी, 2014 द्वारा प्रकाशित किए गए और इन्हें तत्पश्चात् अधिसूचना संख्या सा.का.नि. 644(अ), तारीख 12 सितंबर, 2014, अधिसूचना संख्या सा.का.नि. 43(अ), तारीख 19 जनवरी, 2015, अधिसूचना संख्या सा.का.नि. 540(अ), तारीख 23 मई, 2016 और अधिसूचना संख्या सा.का.नि. 895(अ), तारीख 19 सितंबर, 2018 और अधिसूचना संख्या सा.का.नि. 526(अ) तारीख 24 अगस्त, 2020 द्वारा संशोधित किया गया।

#### MINISTRY OF CORPORATE AFFAIRS

#### NOTIFICATION

New Delhi, the 22nd January, 2021

- **G.S.R. 40(E).**—In exercise of the powers conferred by section 135 and sub-sections (1) and (2) of section 469 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following rules further to amend the Companies (Corporate Social Responsibility Policy) Rules, 2014, namely:-
- Short title and commencement. (1) These rules may be called the Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021.
  - (2) They shall come into force on the date of their publication in the Official Gazette unless explicitly provided elsewhere in this notification.
- 2. In the Companies (Corporate Social Responsibility Policy) Rules, 2014 (hereinafter referred to as the said rules), for rule 2, the following rule shall be substituted, namely:-
  - "2. Definitions. (1) In these rules, unless the context otherwise requires,-
    - (a) "Act" means the Companies Act, 2013 (18 of 2013);
    - (b) "Administrative overheads" means the expenses incurred by the company for 'general management and administration' of Corporate Social Responsibility functions in the company but shall not include the expenses directly incurred for the designing, implementation, monitoring, and evaluation of a particular Corporate Social Responsibility project or programme;
    - (c) "Annexure" means the Annexure appended to these rules;
    - (d) "Corporate Social Responsibility (CSR)" means the activities undertaken by a Company in pursuance of its statutory obligation laid down in section 135 of the Act in accordance with the provisions contained in these rules, but shall not include the following, namely:-
      - (i) activities undertaken in pursuance of normal course of business of the company:
        - Provided that any company engaged in research and development activity of new vaccine, drugs and medical devices in their normal course of business may undertake research and development activity of new vaccine, drugs and medical devices related to COVID-19 for financial years 2020-21, 2021-22, 2022-23 subject to the conditions that-

- (a) such research and development activities shall be carried out in collaboration with any of the institutes or organisations mentioned in item (ix) of Schedule VII to the Act;
- (b) details of such activity shall be disclosed separately in the Annual report on CSR included in the Board's Report;
- (ii) any activity undertaken by the company outside India except for training of Indian sports personnel representing any State or Union territory at national level or India at international level;
- (iii) contribution of any amount directly or indirectly to any political party under section 182 of the Act;
- (iv) activities benefitting employees of the company as defined in clause (k) of section 2 of the Code on Wages, 2019 (29 of 2019);
- (v) activities supported by the companies on sponsorship basis for deriving marketing benefits for its products or services;
- (vi) activities carried out for fulfilment of any other statutory obligations under any law in force in India;
- (e) "CSR Committee" means the Corporate Social Responsibility Committee of the Board referred to in section 135 of the Act;
- (f) "CSR Policy" means a statement containing the approach and direction given by the board of a company, taking into account the recommendations of its CSR Committee, and includes guiding principles for selection, implementation and monitoring of activities as well as formulation of the annual action plan;
- (g) "International Organisation" means an organisation notified by the Central Government as an international organisation under section 3 of the United Nations (Privileges and Immunities) Act, 1947 (46 of 1947), to which the provisions of the Schedule to the said Act apply;
- (h) "Net profit" means the net profit of a company as per its financial statement prepared in accordance with the applicable provisions of the Act, but shall not include the following, namely: -
  - (i) any profit arising from any overseas branch or branches of the company, whether operated as a separate company or otherwise; and
  - (ii) any dividend received from other companies in India, which are covered under and complying with the provisions of section 135 of the Act:
    - Provided that in case of a foreign company covered under these rules, net profit means the net profit of such company as per profit and loss account prepared in terms of clause (a) of sub-section (1) of section 381, read with section 198 of the Act;
  - (i) "Ongoing Project" means a multi-year project undertaken by a Company in fulfilment of its CSR obligation having timelines not exceeding three years excluding the financial year in which it was commenced, and shall include such project that was initially not approved as a multi-year project but whose duration has been extended beyond one year by the board based on reasonable justification;
  - (j) "Public Authority" means 'Public Authority' as defined in clause (h) of section 2 of the Right to Information Act, 2005 (22 of 2005);
  - (k) "section" means a section of the Act.
- (2) Words and expressions used and not defined in these rules but defined in the Act shall have the same meanings respectively assigned to them in the Act. ".
- 3. In the said rules, in rule 3, in sub-rule (2), in clause (b), for the words, brackets and figure "sub-section (2) to (5)", the words, brackets and figure "sub-section (2) to (6)" shall be substituted.
- 4. In the said rules, for rule 4, the following rule shall be substituted, namely:-

- "4. CSR Implementation. (1) The Board shall ensure that the CSR activities are undertaken by the company itself or through -
- (a) a company established under section 8 of the Act, or a registered public trust or a registered society, registered under section 12A and 80 G of the Income Tax Act, 1961 (43 of 1961), established by the company, either singly or along with any other company, or
- (b) a company established under section 8 of the Act or a registered trust or a registered society, established by the Central Government or State Government; or
- (c) any entity established under an Act of Parliament or a State legislature; or
- (d) a company established under section 8 of the Act, or a registered public trust or a registered society, registered under section 12A and 80G of the Income Tax Act, 1961, and having an established track record of at least three years in undertaking similar activities.
- (2) (a) Every entity, covered under sub-rule (1), who intends to undertake any CSR activity, shall register itself with the Central Government by filing the form CSR-1 electronically with the Registrar, with effect from the **01st** day of April 2021:

Provided that the provisions of this sub-rule shall not affect the CSR projects or programmes approved prior to the **01st day of April 2021.** 

- (b) Form CSR-1 shall be signed and submitted electronically by the entity and shall be verified digitally by a Chartered Accountant in practice or a Company Secretary in practice or a Cost Accountant in practice.
- (c) On the submission of the Form CSR-1 on the portal, a unique CSR Registration Number shall be generated by the system automatically.
- (3) A company may engage international organisations for designing, monitoring and evaluation of the CSR projects or programmes as per its CSR policy as well as for capacity building of their own personnel for CSR.
- (4) A company may also collaborate with other companies for undertaking projects or programmes or CSR activities in such a manner that the CSR committees of respective companies are in a position to report separately on such projects or programmes in accordance with these rules.
- (5) The Board of a company shall satisfy itself that the funds so disbursed have been utilised for the purposes and in the manner as approved by it and the Chief Financial Officer or the person responsible for financial management shall certify to the effect.
- (6) In case of ongoing project, the Board of a Company shall monitor the implementation of the project with reference to the approved timelines and year-wise allocation and shall be competent to make modifications, if any, for smooth implementation of the project within the overall permissible time period. ".
- 5. In the said rules, in rule 5, for sub-rule (2), the following sub-rule shall be substituted, namely:-
  - "(2) The CSR Committee shall formulate and recommend to the Board, an annual action plan in pursuance of its CSR policy, which shall include the following, namely:-
  - (a) the list of CSR projects or programmes that are approved to be undertaken in areas or subjects specified in Schedule VII of the Act;
  - (b) the manner of execution of such projects or programmes as specified in sub-rule (1) of rule 4;
  - (c) the modalities of utilisation of funds and implementation schedules for the projects or programmes;
  - (d) monitoring and reporting mechanism for the projects or programmes; and
  - (e) details of need and impact assessment, if any, for the projects undertaken by the company:

Provided that Board may alter such plan at any time during the financial year, as per the recommendation of its CSR Committee, based on the reasonable justification to that effect. ".

- 6. In the said rules, rule 6 shall be omitted.
- 7. In the said rules, for rule 7, the following rule shall be substituted, namely:-

- **"7.CSR Expenditure. -** (1) The board shall ensure that the administrative overheads shall not exceed five percent of total CSR expenditure of the company for the financial year.
- (2) Any surplus arising out of the CSR activities shall not form part of the business profit of a company and shall be ploughed back into the same project or shall be transferred to the Unspent CSR Account and spent in pursuance of CSR policy and annual action plan of the company or transfer such surplus amount to a Fund specified in Schedule VII, within a period of six months of the expiry of the financial year.
- (3) Where a company spends an amount in excess of requirement provided under sub-section (5) of section 135, such excess amount may be set off against the requirement to spend under sub-section (5) of section 135 up to immediate succeeding three financial years subject to the conditions that
  - (i) the excess amount available for set off shall not include the surplus arising out of the CSR activities, if any, in pursuance of sub-rule (2) of this rule.
  - (ii) the Board of the company shall pass a resolution to that effect.
- (4) The CSR amount may be spent by a company for creation or acquisition of a capital asset, which shall be held by -
- (a) a company established under section 8 of the Act, or a Registered Public Trust or Registered Society, having charitable objects and CSR Registration Number under sub-rule (2) of rule 4; or
- (b) beneficiaries of the said CSR project, in the form of self-help groups, collectives, entities; or
- (c) a public authority:

Provided that any capital asset created by a company prior to the commencement of the Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021, shall within a period of one hundred and eighty days from such commencement comply with the requirement of this rule, which may be extended by a further period of not more than ninety days with the approval of the Board based on reasonable justification.

- 8. In the said rules, for rule 8, the following rule shall be substituted, namely:-
  - **"8. CSR Reporting .-** (1) The Board's Report of a company covered under these rules pertaining to any financial year shall include an annual report on CSR containing particulars specified in Annexure I or Annexure II, as applicable.
  - (2) In case of a foreign company, the balance sheet filed under clause (b) of sub-section (1) of section 381 of the Act, shall contain an annual report on CSR containing particulars specified in Annexure I or Annexure II, as applicable.
  - (3) (a) Every company having average CSR obligation of ten crore rupees or more in pursuance of subsection (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.
  - (b) The impact assessment reports shall be placed before the Board and shall be annexed to the annual report on CSR.
  - (c) A Company undertaking impact assessment may book the expenditure towards Corporate Social Responsibility for that financial year, which shall not exceed five percent of the total CSR expenditure for that financial year or fifty lakh rupees, whichever is less. ".
- 9. In the said rules, for rule 9, the following rules shall be substituted, namely:-
  - **"9. Display of CSR activities on its website. -** The Board of Directors of the Company shall mandatorily disclose the composition of the CSR Committee, and CSR Policy and Projects approved by the Board on their website, if any, for public access.
  - **10. Transfer of unspent CSR amount. -** Until a fund is specified in Schedule VII for the purposes of subsection (5) and(6) of section 135 of the Act, the unspent CSR amount, if any, shall be transferred by the company to any fund included in schedule VII of the Act.".

- 10. In the said rules,-
- (i) The Annexure shall be numbered as "Annexure –I" and in the heading of Annexure I as so numbered, after the words "BOARD'S REPORT", the words and figures "FOR FINANCIAL YEAR COMMENCED PRIOR TO 1ST DAY OF APRIL, 2020" shall be inserted;
- (ii) after Annexure –I as so numbered, the following Annexure shall be inserted, namely:-

#### "ANNEXURE -II

# FORMAT FOR THE ANNUAL REPORT ON CSR ACTIVITIES TO BE INCLUDED IN THE BOARD'S REPORT FOR FINANCIAL YEAR COMMENCING ON OR AFTER 1<sup>ST</sup> DAY OF APRIL, 2020

- 1. Brief outline on CSR Policy of the Company.
- 2. Composition of CSR Committee:

Sl. No.	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year

- 3. Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company.
- 4. Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social responsibility Policy) Rules, 2014, if applicable (attach the report).

Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate

5. Social responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any

Sl. No.	Financial Year	Amount available for set-off	
		from preceding financial	off for the financial year, if
		years (in Rs)	any (in Rs)
1			
2			
3			
	TOTAL		

- 6. Average net profit of the company as per section 135(5).
- 7. (a) Two percent of average net profit of the company as per section 135(5)
  - (b) Surplus arising out of the CSR projects or programmes or activities of the previous financial years.
  - (c) Amount required to be set off for the financial year,

if any

- (d) Total CSR obligation for the financial year (7a+7b-7c).
- 8. (a) CSR amount spent or unspent for the financial year:

	Amount Unspent (in Rs.)								
Total Amount Spent for the Financial Year.		transferred to Account as per	Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).						
(in Rs.)	Amount.	Date of transfer.	Name of the Fund	Amount.	Date of transfer.				

(b) Details of CSR amount spent against ongoing projects for the financial year:

(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)	(9)	(10)	(	11)
Sl. No.	Name of the Project.	Item from the list of activities in Schedule VII to the Act.	Local area (Yes/No).	Locatio project	on of the	Project duration.	Amount allocated for the project (in Rs.).	Amount spent in the current financial Year (in Rs.).	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (in Rs.).	Mode of Implementa tion - Direct (Yes/No).	Mode of Im Through Agency	plementation - Implementing
				State.	District.						Name	CSR Registration number.
1.												
2.						·	·					
3.												
	TOTAL					·	·					

(c) Details of CSR amount spent against other than ongoing projects for the financial year:

(1) Sl. No.	(2) Name of the Project	(3) Item from the list of activities in schedule VII to the	(4) Local area (Yes/ No).	(5) Location of the project.		(6) Amount spent for the project (in Rs.).	Amount Mode of implementati he on - oroject Direct		(8)  Mode of implementation - Through implementing agency.		
		Act.		State.	District.			Name.	CSR registration number.		
1.											
2.											
3.											
	TOTAL										

- (d) Amount spent in Administrative Overheads
- (e) Amount spent on Impact Assessment, if applicable
- (f) Total amount spent for the Financial Year (8b+8c+8d+8e)

(g) Excess amount for set off, if any

Sl. No.	Particular	Amount (in Rs.)
(i)	Two percent of average net profit of the company as per section 135(5)	
(ii)	Total amount spent for the Financial Year	
(iii)	Excess amount spent for the financial year [(ii)-(i)]	
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	

9. (a) Details of Unspent CSR amount for the preceding three financial years:

Sl. No.	Preceding Financial Year.	Amount transferred to Unspent CSR Account under	Amount spent in the reporting Financial Year	Amount under So any.	Amount remaining to be spent in succeeding		
		(in Rs.).	Name of the Fund	Amount (in Rs).	Date of transfer.	financial years. (in Rs.)	
1.							
2.							
3.							
	TOTAL						

(b) Details of CSR amount spent in the financial year for **ongoing projects** of the preceding financial year(s):

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Sl. No.	Project ID.	Name of the Project.	Financial Year in which the project was commenced.	Project duration.	Total amount allocated for the project (in Rs.).	Amount spent on the project in the reporting Financial Year (in Rs).	Cumulative amount spent at the end of reporting Financial Year. (in Rs.)	Status of the project - Completed /Ongoing.
1.								
2.								_
3.								
	TOTAL							

10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year

#### (asset-wise details).

- (a) Date of creation or acquisition of the capital asset(s).
- (b) Amount of CSR spent for creation or acquisition of capital asset.

- (c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc.
- (d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset).
- 11. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5).

Sd/-	Sd/-	Sd/-
(Chief Executive Officer or	(Chairman CSR Committee).	[Person specified under clause (d)
Managing Director or Director).		of sub-section (1) of section 380 of
		the Act]
		(Wherever applicable).

11. In the said rules, after annexure-II, following e-form shall be inserted, namely:

"

#### CSR-1

(Pursuant to section 135 of the Companies Act, 2013 and rule 4(1) and (2) of the Companies (CSR Policy) Rules, 2014)



### Registration of Entities for undertaking CSR Activities

Form language o English o Hindi	i			
Refer the instruction kit for filing the form.				
1. *Nature of the Entity:	Company established under section 8 of the Companies Act, 2013 with section 12A and section 80G registrations under the Income Tax Act, 1961.			
	Registered Public Trust with section 12A and section 80G registrations under the Income Tax Act, 1961.			
	Registered Society with section 12A and section 80G registrations under the Income Tax Act, 1961.			
	Company established under section 8 of the Companies Act, 2013 or Registered Trust or Registered Society established by the Central Government or State Government.			
	<ul> <li>Entity established under an Act of Parliament or State Legislature.</li> </ul>			
2. (a)Whether the Entity is established by				
	$\bigcirc$ Yes $\bigcirc$ No			

[भाग II—खण्ड 3(i)] भारत का राजपत्र : असाधारण 21

(b)(i) If yes, then provide the	e details of such company	(s):			
CIN	of Company	Pre-fill	Add		
	Name of Company				
(ii) If no, whether the ent	(ii) If no, whether the entity has an established track record of three years in undertaking				
similar activities:		O Yes O No			
3. (a)* Type of existing entity:					
,, ,,					
*CIN/ Registration Number			Pre-fill		
(In case of a section 8 cor	mpany, enter CIN. Else, en	ter registration number)			
(b) *Name of the entity					
(c) *Date of incorporation of	f the entity		(DD/MM/YYYY)		
(d) *Address of the entity:					
Line I					
_					
Line II					
City			1		
State/ Union territory					
District		Pin Code			
(e)* E-Mail ID of the entity			Send OTP		
(f)*Enter OTP for email ID			Verify OTP		
(g) *PAN of the entity					
4.*Details of Directors/ Board of	of Trustees/ Chairman/ CE	O/ Secretary/ Authorised Repre	sentatives of the entity:		
Sl. No. Name	Designation	DIN/PAN	Email ID		

Attachments:	List of Attachments			
1.* Copy of Certificate of Registration;	Attach			
2.*Copy of PAN of entity;	Attach			
	Remove Attachment			
I am authorized by the Entity vide *resolution number and declare that the particulars given in the form herein documents maintained by the Entity.	*dated to sign this form			
To be digitally signed by one director in case of Section 8 con-	mpany			
To be digitally signed by one of the Trustee/ CEO in case of	Registered Public Trust			
To be digitally signed by Chairperson/ CEO/ Secretary in case of Registered Society				
To be digitally signed by Authorised Representative in case Legislature	of Entity established under an Act of Parliament or State			
*To be digitally signed by *Designation	DSC Box			
*DIN of the director; or DIN or PAN of the Trustee or				
CEO or Chairperson or Chief functionary or				
authorised representative of the Entity;				
*Certificate by Practicing Professional				
I declare that I have been duly engaged for the purpose of certification of this form. It is hereby certified that I have gone through the provisions of the Companies Act, 2013 and Rules thereunder for the subject matter of this form and matters incidental thereto and I have verified the above particulars (including attachment(s)) from the original/certified records maintained by the Company/ applicant which is subject matter of this form and found them to be true, correct and complete and no information material to this form has been suppressed. I further certify that:				
1. The said records have been properly prepared, signed by the required officers/ authorised representatives of the entity and were found to be in order;				
2. All the required attachments have been completely and legibly attached to this form;				
3. It is understood that I shall be liable for action under Section 448 of the Companies Act, 2013 for wrong certification, if any found at any stage.				
*T. b. 18.24. No. 25 1 ber	DSC Box			
*To be digitally signed by  Chartered accountant (in whole-time practice)	Company secretary (in whole-time practice)			

[भाग II—खण्ड 3(i)] भारत का राजपत्र : असाधारण 23

Ocost accountant (in whole-time practice)				
*Whether associate or fellow Associate	Fellow			
*Membership number				
Certificate of practice number				
Note: Attention is drawn to provisions of Section 448 and 449 of the Companies Act, 2013 which provide for punishment for false statement/ certificate and punishment for false evidence respectively.    Modify				
This e-form has been taken on file maintained by the registrar of companies through electronic mode on the basis of statement of correctness given by the authorised person and professional."				

[E-F. No. CSR-05/3/2020-CSR-MCA]

GYANESHWAR KUMAR SINGH, Jt. Secy.

**Note:**— The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 129(E), dated the 27<sup>th</sup> February, 2014 and were subsequently amended by notification number G.S.R. 644(E), dated the 12<sup>th</sup> September, 2014, notification number G.S.R. 43(E), dated the 19<sup>th</sup> January, 2015, notification number G.S.R. 540 (E), dated the 23<sup>rd</sup> May, 2016, notification number G.S.R. 895(E), dated the 19<sup>th</sup> September, 2018 and notification number G.S.R. 526(E), dated the 24<sup>th</sup> August, 2020.