

THDC INDIA LIMITED



“THDCIL CSR Policy”

THDCIL CSR Policy
(w.e.f. 12.06.2023)

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1.0 Preamble

- 1.1.** In 2008, THDCIL had framed a Policy on Corporate Social Responsibility (CSR) known as 'Scheme for Corporate Social Responsibility – Community Development (CSR-CD)', which was adopted from financial year 2008-09. Consequent upon issue of guidelines by DPE in April, 2010, 'THDC CSR-CD Scheme 2010' was introduced. Subsequently, a separate policy on Sustainable Development was framed in 2012, which was based on DPE guidelines issued in September, 2011. As per aforesaid guidelines of DPE, Corporate Social Responsibility and Sustainable Development were treated as two separate subjects and accordingly dealt with separately for the purpose of MoU evaluation. Because of the close linkage between the concepts of Corporate Social Responsibility and Sustainable Development, DPE issued combined guidelines on Corporate Social Responsibility and Sustainability for CPSEs effective from 1st April 2013. In accordance with the said guidelines THDCIL CSR & Sustainability Policy-2013 was issued with the approval of the Board.
- 1.2.** The Companies Act, 2013 has been enacted in August 2013 and Section 135 of the Companies Act deals with Corporate Social Responsibility, which is applicable to all companies, including CPSEs. The Companies covered under the eligibility criteria, based on threshold limits of net-worth, turnover, or net profit, as specified in Section 135(1) of the Companies Act, shall be required to take up CSR Activities. Companies (Corporate Social Responsibility Policy) Rule, 2014, under the provisions of the Companies Act, has also been notified, which is effective from 1st April, 2014. DPE has also issued guidelines vide OM 1st August 2016.
- 1.3.** As required under Companies Act and CSR Rules, all companies covered under the eligibility criteria based on threshold limit of net-worth, turnover, or net profit shall formulate a Corporate Social Responsibility Policy with the approval of Board for activities to be undertaken as specified in Schedule VII of the Companies Act. Also, as per DPE Guidelines all CPSEs must adopt a CSR Policy specific to the Company, with the approval of the Board of Directors. With the issuance of this policy, THDCIL CSR & Sustainability Policy-2021 issued with the approval of the Board stands superseded.

2.0 CSR Vision and Mission:

2.1 CSR Vision

- Socially responsible corporate, continuously enhancing value creation in society and community and promoting sustainable development.

2.2 Mission

- To build sustainable value based relationship with the key stakeholders through ongoing two way communication.
- To undertake CSR programmes¹ with a human face.
- To transparently share the CSR initiatives with the stakeholders.
- To ensure increased commitment at all levels in the organization to operate its business in an economically, socially and environmentally sustainable manner.
- To directly or indirectly take up CSR programmes that benefit the communities in and around its work centers and over a time result in enhancing the quality of life and economic well being of the local populace.
- To promote inclusive growth and address the basic needs of the deprived, underprivileged, neglected and weaker sections of the society.
- To generate through CSR initiatives, goodwill and pride for THDCIL among stakeholders and help reinforce a positive and socially responsible image of THDCIL as corporate entity.

3.0 Institutional Mechanism

3.1 Board Level CSR Committee

- 3.1.1** THDCIL shall have a Corporate Social Responsibility Committee (CSR Committee) of the Board constituted in terms of Sub- section (1) of Section 135 of the Companies Act 2013. The CSR Committee shall elect one Director as Chairman of the Committee. Company Secretary shall be Secretary to the CSR Committee.
- 3.1.2** The CSR Committee shall formulate and recommend to the Board for approval, the CSR Policy of the Company which shall indicate the activities to be undertaken by THDCIL in areas or subjects, specified in Schedule VII of the Companies Act and amount of expenditure to be incurred.
- 3.1.3** The CSR Committee shall monitor the CSR Policy from time to time and steer the CSR Programme of the Company.
- 3.1.4** The CSR Committee shall meet as often as necessary subject to the minimum number and frequency stipulated by the Board or as prescribed by any law or authority.

¹ The term 'CSR programmes' used in the Policy includes CSR Projects and CSR Activities.

3.1.5 The CSR Committee shall formulate and recommend to the Board, an annual action plan in pursuance of its CSR Policy of the Company shall include the following:

- (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 point no. 5.0;
- (c) the modalities of utilization 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 the CSR Committee, based on the reasonable justification to that effect.

3.2 Below Board Level Committee

3.2.1 An officer, heading the CSR functions at Corporate Office shall be the designated Nodal Officer, who shall be the head of Below Board Level Committee (BBLC). The other members of the BBLC shall be drawn from various functional Departments/Units i.e. S&E, Finance, etc. as decided by the CSR Committee. Independent Experts in the field of CSR and Sustainable development, from outside the organization may also be nominated in the BBLC, including SEWA-THDC functionaries.

3.2.2 The Nodal Officer shall be permanent Special Invitee to the Board Level CSR Committee.

3.2.3 The Nodal Officer shall have a team of officials to assist him / her in co-ordination work. The composition of the team to assist the nodal officer shall be decided by the Director in charge of CSR in consultation with CMD.

3.2.4 The BBLC shall be responsible for entire CSR Programmes and its functions shall, inter alia, include the following:

- Preparation of proposals for CSR Programmes, location, estimation of each programme and preparation of annual budget and submitting the same for the consideration of CSR Committee and approval of the Board.
- Implementation & Monitoring of CSR Programmes.
- Baseline/ need assessment survey and impact assessment of completed Programmes.
- Preparation of Quarterly Progress Report and Annual Report on CSR to be placed before the Board through CSR Committee.

4.0 Planning

4.1 Resources

4.1.1 Every year, THDCIL shall ensure that at least 2% of the average net profit² of the Company made during the three immediate preceding financial years is spent in pursuance of its CSR Policy,

If the company fails to spend such amount, the Board shall, in its annual report, specify the reasons for not spending the amount and, unless the unspent amount relates to any ongoing project referred to in point no. 4.2.3, transfer such unspent amount to a Fund specified in Schedule VII, within a period of six months of the expiry of the financial year.

If the company fails to spend such amount in pursuant to any ongoing project referred to in point no. 4.2.3 undertaken by a company in pursuance of its Corporate Social Responsibility Policy, shall be transferred by the company within a period of thirty days from the end of the financial year to a special account to be opened by the company in that behalf for that financial year in any scheduled bank to be called the Unspent Corporate Social Responsibility Account, and such amount shall be spent by the company in pursuance of its obligation towards the Corporate Social Responsibility Policy within a period of three financial years from the date of such transfer, failing which, the company shall transfer the same to a Fund specified in Schedule VII, within a period of thirty days from the date of completion of the third financial year.

If the company spends an amount in excess of the requirements provided under sub-section (5) of section 135 of the Companies Act (which shall not include the surplus arising out of the CSR activities), company may set off such excess amount against the requirement to spend under sub-section(5) of section 135 of the Companies Act upto three immediate succeeding financial years provided the Board shall pass a resolution to that effect.

² Net profit to be calculated as per Section 198 of the Companies Act, read with Companies (Corporate Social Responsibility Policy) Rules, 2014 2(h)

4.1.2 Expenditure on capacity building, such as training, workshops, seminars, conferences, for employees working in the CSR division of the Company as well as those of implementing agencies, through Institutions with track record of at least three financial years will qualify as CSR expenditure. Such expenditure on capacity building, including expenditure on administrative overheads shall not exceed 5% of the total CSR expenditure in any year.

4.1.3 The Budget and Annual CSR Plan shall be approved by the Board on the recommendation of the CSR Committee.

4.1.4 The administrative overheads shall include 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. Such administrative overheads shall not exceed 5% of the total CSR expenditure of the company for the financial year.

4.2 Selection of CSR Programmes

4.2.1 Selection of CSR programmes must be in areas or subjects, specified in Schedule VII of the Companies Act 2013 vide Annexure - I. The entries in Schedule VII may be interpreted liberally so as to capture the essence of the subjects.

4.2.2 Keeping in view the spirit of executing CSR programmes, the broad umbrella of THDCIL CSR initiatives will be titled 'THDC Sahridaya' (Corporate with a Human heart). Focus areas where THDCIL shall undertake CSR programmes are titled by the objective they seek to achieve as under:

- i. THDC Niramaya (Health) - Nutrition, Health and Sanitation and Drinking Water projects
- ii. THDC Jagriti (Initiatives for a Bright future) – Education initiatives
- iii. THDC Daksh (Skill) - Livelihood Generation and Skill development initiatives
- iv. THDC Utthan (Progress)- Rural Development
- v. THDC Samarth (Empowerment)- Empowerment initiatives
- vi. THDC Saksham (Capable) - Care of the aged and differently abled
- vii. THDC Prakriti (Environment) - Environment protection initiatives
- viii. THDC Virasat (Culture) - Art & Culture protection & promotion initiatives.
- ix. THDC Krida (Sports) – Sports promotion initiatives

4.2.3 As far as possible, CSR programmes shall be undertaken in Project mode, which entails planning the stages of execution in advance, fixing targets, resources required within the allocated budget, and having a definite time span for achieving desired outcomes. For easy implementation, long-term CSR plans shall be broken down into medium-term and short-term plans (maximum duration of one year). A multi-year project undertaken by the Company in fulfillment 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 shall be termed as 'On-going Projects'.

4.2.4 If required, THDCIL will collaborate with other companies / CPSEs for undertaking CSR programmes and pool the resources and capabilities for greater social, economic and environmental impact. The collaboration with other companies will be in such a manner that THDCIL is in a position to report separately on such programmes in accordance with CSR Rules.

4.2.5 CSR programmes will be aligned with business policies and strategies of the Company and such CSR programmes will be selected which can be better implemented / monitored through in-house expertise, so as to exploit Company's core competence and resource capability in implementation of CSR programmes.

4.2.6 'THDCIL's CSR Communication Strategy' approved by the Board envisages ongoing communication with the key stake holders to ascertain their views and suggestions regarding the CSR initiatives under taken / to be under taken by the Company. However, the final recommendation in selection and implementation of CSR activities would be that of the Board level CSR Committee.

4.3 Selection of location and beneficiaries

4.3.1 Preference will be given to the local area in selecting the location of CSR activities. The definition of 'Local area' for this purpose will be as below:

Sr. No.	Category	Local Area
a.	Establishment & Offices	Area within the radius of 10 Km.
b.	Hydro Projects	All the development blocks being touched by the project components.
c.	Thermal Projects	Area within the radius of 50 Km.
d.	Wind / Solar Projects	Area within the radius of 10 Km.

e.	Resettled / Rehabilitated Sites	Geographical boundaries of such sites
f.	Coal Mines	All the development blocks being touched by Coal Mines / Sites including appurtenant works.

4.3.2 At least 65% of the annual CSR budget should be allocated to CSR programmes for local area and for the benefits of stakeholders who are directly impacted by the Company's business operations / activities.

4.3.3 After giving preference to local area, THDCIL will undertake CSR programmes anywhere in the country.

4.3.4 Baseline/ need assessment survey will be desirable prior to the selection of any CSR programme. Baseline surveys may not be required in all cases, provided there is credible documentary evidence of having got the need assessment study done through own resources, or through some specialized agency, or having accessed reliable data in this regard from recognized authoritative secondary sources.

5.0 Implementation

5.1 The CSR programmes will be mainly implemented through SEWA-THDC, and THDC Education Society (TES), the two a Company sponsored / established registered Societies. CSR programmes may also be undertaken by the Projects / Units of THDCIL directly.

5.2 THDCIL may take up the implementation of CSR activity directly through the Projects/ Units of the Company with its manpower and resources, if it feels confident of its organizational capability to execute such programmes.

5.3 The CSR programmes may also be undertaken through a company established under section 8 of the Act, or a registered public trust or a registered society, exempted under sub-clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 or registered under section 12A and approved under 80 G of the Income Tax Act, 1961 (43 of 1961), established by THDCIL, either singly or along with any other company; or 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 any entity³ established under an Act of Parliament or a State legislature;

³The term 'entity' shall mean a statutory body constituted under an Act of Parliament or State Legislature to undertake activities covered in Schedule VII of the Act.

or a company established under section 8 of the Act, or a registered public trust or a registered society, exempted under sub-clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 or registered under section 12A and approved under 80 G of the Income Tax Act, 1961, and having an established track record of at least three years in undertaking similar activities and THDCIL will specify the programmes to be undertaken through these entities, the modalities of utilization of funds on such programmes and reporting mechanism.

- 5.4** While engaging or partnering with external agencies, care shall be exercised to ascertain the credentials so as to select only reliable, specialized agencies which have the necessary capabilities and expertise to implement the CSR Programmes.
- 5.5** Engagement of external specialized agencies is the discretion of the THDCIL, but preferably they shall be engaged from the available panels of such agencies maintained by the Government Ministries / Departments, autonomous organizations, or the National / Regional CSR Hub.
- 5.6** At times, implementation of CSR programmes requires specialized knowledge and skills for which services of external specialized agencies may be sought. The company may also engage international organizations for designing, monitoring and evaluation of the CSR projects or programmes as per its CSR policy as well as for capacity building of its own personnel for CSR.
- 5.7** Every entity, identifies / selected by the Company to undertake any CSR activity, shall be register with the Central Government through Form CSR-1 and shall possess valid unique CSR Registration Number, with effect from the 01st day of April 2021.

6.0 Monitoring

- 6.1** Monitoring of CSR programmes will be done concurrently with implementation to assess the progress vis-à-vis planned.
- 6.2** To ensure transparency and effective implementation of the CSR programmes undertaken, a robust monitoring mechanism will be instituted by the Company, providing for periodic monitoring at different levels using the following indicative medium:
- i. Monthly Progress Report
 - ii. Quarterly Progress Report
 - iii. Video Conferencing

- iv. Site Visits
- v. Documentary evidence including photographs, films and videos
- vi. Other in – house monitoring mechanisms, as determined by the CSR Committee
- vii. Third Party can be engaged for monitoring with due care to eliminate conflict of interest

6.3 In case of ongoing project, the Board of the 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.

6.4 The Board of a company shall satisfy itself that the funds so disbursed have been utilized 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.

7.0 Reporting

7.1 Monthly Progress Report will be submitted to the Director In-charge of CSR.

7.2 Quarterly progress report on CSR will be placed before the Board after consideration by the Board Level CSR Committee.

7.3 The Board's report in the Annual Report shall include Annual Report on CSR containing particulars specified in Annexure-II and the same shall be displayed in the THDCIL's website.

8.0 Impact Assessment

Impact assessment, with-in one year, of all the completed CSR projects having outlays of one crore rupees or more will be done through an independent agency. The impact assessment reports shall be placed before the Board and shall be annexed to the annual report on CSR. The expenditure on undertaking impact assessment shall be booked as expenditure towards Corporate Social Responsibility for that financial year, which shall not exceed two percent of the total CSR expenditure for that financial year or fifty lakh rupees, whichever is higher.

9.0 General Provisions

- 9.1** THDCIL shall execute all CSR activities and programmes in terms of the systems and procedures which are aligned / based on the provisions of Section 135 of the Companies Act, 2013, the CSR Rules and the subsequent clarifications and amendments as notified by Ministry of Corporate Affairs/ Department of Public Enterprises.
- 9.2** If necessitated, new CSR programmes can be taken up during the course of a year, with the Board's approval based on the recommendations of the CSR Committee, in addition to CSR activities already incorporated in the annual CSR plan.
- 9.3** 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.
- 9.4** One-off events such as marathons/ awards/ charitable contribution/advertisement/ sponsorship of TV programme etc would not be qualified as part of CSR expenditure.
- 9.5** Contribution of any amount directly or indirectly to any political party under section 182 of the Act, shall not be considered as CSR activity.
- 9.6** The CSR projects or programmes or activities that benefit only the employees of THDCIL and their families shall not be considered as CSR activities.
- 9.7** CSR programmes undertaken only in India will be considered for the purpose of mandated two percent expenditure. However, training of Indian sports personnel outside India, representing any State or Union territory at national level or India at international level, shall be permissible.
- 9.8** For every CSR project/ programme of THDCIL, the implementing agency shall abide by the provisions of the THDCIL's 'Ethics Policy' and 'Whistle Blower Policy'.

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Activities which may be undertaken under Corporate Social Responsibility Policy vide Schedule VII of the Companies Act 2013 as amended from time to time.

- i. Eradicating hunger, poverty and malnutrition, “promoting health care including preventive health care” and sanitation including contribution to the Swachh Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water.
- ii. Promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently-abled and livelihood enhancement projects.
- iii. Promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centers and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups.
- iv. Ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agro forestry, conservation of natural resources and maintaining quality of soil, air and water including contribution to the Clean Ganga Fund set-up by the Central Government for rejuvenation of river Ganga.
- v. Protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art; setting up public libraries; promotion and development of traditional art and handicrafts
- vi. Measures for the benefit of armed forces veterans, war widows and their dependents, Central Armed Police Forces (CAPF) and Central Para Military Forces (CPMF) veterans, and their dependents including widows
- vii. Training to promote rural sports, nationally recognized sports, Paralympics sports and Olympic sports
- viii. Contribution to the prime minister's national relief fund or Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund (PM CARES Fund) or any other fund set up by the central govt. for socio economic development and relief and welfare of the schedule caste, tribes, other backward classes, minorities and women;
- ix. **(a)** Contribution to incubators or research and development projects in the field of science, technology, engineering and medicine, funded by the Central Government or State Government or Public Sector Undertaking or any agency of the Central Government or State Government; and
(b) Contributions to public funded Universities; Indian Institute of Technology (IITs); National Laboratories and autonomous bodies established under Department of Atomic Energy (DAE); Department of Biotechnology (DBT); Department of Science and Technology (DST); Department of Pharmaceuticals;

Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH); Ministry of Electronics and Information Technology and other bodies, namely Defense Research and Development Organisation (DRDO); Indian Council of Agricultural Research (ICAR); Indian Council of Medical Research (ICMR) and Council of Scientific and Industrial Research (CSIR), engaged in conducting research in science, technology, engineering and medicine aimed at promoting Sustainable Development Goals (SDGs).

x. Rural development projects

xi. Slum area development.

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

xii. Disaster management, including relief, rehabilitation and reconstruction activities.

The above entries have been updated incorporating amendments notified up to 24.08.2020 in Schedule VII and shall be subject to modification from time to time with change in Schedule - VII as notified by Government.

Format For The Annual Report on CSR Activities to be Included in the Board's Report For Financial Year Commencing on or After 1st 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 (s) 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 executive summary along with web-link(s) of Impact Assessment of CSR Projects carried out in pursuance of sub-rule (3) of rule 8, if applicable.

5. (a) Average net profit of the company as per sub-section (5) of section 135.
 (b) Two percent of average net profit of the company as per sub-section (5) of section 135.
 (c) Surplus arising out of the CSR Projects or programmes or activities of the previous financial years.
 (d) Amount required to be set-off for the financial year, if any.
 (e) Total CSR obligation for the financial year [(b)+(c)-(d)].

6. (a) Amount spent on CSR Projects (both Ongoing Project and other than Ongoing Project).
 (b) Amount spent in Administrative Overheads.
 (c) Amount spent on Impact Assessment, if applicable.
 (d) Total amount spent for the Financial Year [(a)+(b)+(c)].
 (e) CSR amount spent or unspent for the Financial Year:

Total Amount Spent for the Financial Year. (in Rs.)	Amount Unspent (in Rs.)				
	Total Amount transferred to Unspent CSR Account as per sub-section (6) of section 135.		Amount transferred to any fund specified under Schedule VII as per second proviso to sub-section (5) of section 135.		
	Amount.	Date of transfer.	Name of the Fund	Amount.	Date of transfer.

(f) Excess amount for set-off, if any:

Sl. No.	Particular	Amount (in Rs.)
(1)	(2)	(3)
(i)	Two percent of average net profit of the company as per sub-section (5) of section 135	
(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)]	

7. Details of Unspent Corporate Social Responsibility amount for the preceding three Financial Years:

1	2	3	4	5	6		7	8
Sl. No.	Preceding Financial Year(s)	Amount transferred to Unspent CSR Account under sub-section (6) of section 135 (in Rs.)	Balance Amount in Unspent CSR Account under sub-section (6) of section 135 (in Rs.)	Amount Spent in the Financial Year (in Rs)	Amount transferred to a Fund as specified under Schedule VII as per second proviso to sub-section (5) of section 135, if any		Amount remaining to be spent in succeeding Financial Years (in Rs)	Deficiency, if any
					Amount (in Rs)	Date of Transfer		
1	FY-1							
2	FY-2							
3	FY-3							

8. Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year:

Yes No

If Yes, enter the number of Capital assets created/ acquired

Furnish the details relating to such asset(s) so created or acquired through Corporate Social Responsibility amount spent in the Financial Year:

Sl. No.	Short particulars of the property or asset(s) [including complete address and location of the property]	Pincode of the property or asset(s)	Date of creation	Amount of CSR amount spent	Details of entity/ Authority/ beneficiary of the registered owner		
(1)	(2)	(3)	(4)	(5)	(6)		
					CSR Registration Number, if applicable	Name	Registered address

(All the fields should be captured as appearing in the revenue record, flat no, house no, Municipal Office/Municipal Corporation/ Gram panchayat are to be specified and also the area of the immovable property as well as boundaries)

9. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per sub- section (5) of section 135.

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