

THE WEST BENGAL POWER DEVELOPMENT CORPORATION LIMITED

(A Government of West Bengal Enterprise)

Corporate Identity No. : U40104WB1985SGC039154

Registered & Corporate Office :

'BidyutUnnayanBhaban', No. 3/C, LA-Block, Sector-III, Salt Lake, Kolkata – 700 106



WBPDCCL

REVISED WBPDCCL CORPORATE SOCIAL RESPONSIBILITY (CSR) POLICY

1. PREAMBLE

The West Bengal Power Development Corporation Limited (WBPDCCL) as a Corporate entity is committed to take up different developmental project as a part of its Corporate Social Responsibility (CSR) and Sustainability initiative towards improving the quality of lives of the underprivileged sections of the society and other stakeholders primarily around its Power Plant/Project and Mines, thereby making a meaningful difference in people's lives and contribute towards sustainable development of the society. CSR means the activities undertaken by the Company in pursuance of its statutory obligation laid down in Section 135 of the Companies Act, 2013. Accordingly the WBPDCCL Policy on CSR was promulgated vide Office Order no. 67/2022 dated 17.05.2022.

WBPDCCL was incorporated as a Power Generating company under the Companies Act, 1956 in July 1985. At present total installed capacity of WBPDCCL is **4,265 MW** comprising of 840 MW at Kolaghat, 1050 MW at Bakreshwar, 275 MW at Bandel, 500 MW at Santaldih and 1600 MW at Sagardighi. Further 01(one) more unit of 660 MW capacity is under construction at Sagardighi Thermal Power Project.

The Ministry of Coal, government of India has allotted 6(six) nos of coal mines namely (i) Tara (East) & (West), (ii) Barjora (North), (iii) Gangaramchak & Gangaramchak - Bhadulia, (iv) Barjore, (v) Pachwara (North) and (vi) Kasta (East) on March 31, 2015 for the purpose of utilizing the coal excavated from the referred mines as raw materials for operation of the coal fired power plants of WBPDCCL.

Further, Ministry of Coal, Govt. of India (MoC, GoI) allotted the DeochaPachamiDewanganj-Harinsingha Coal Block on 6th June 2018 [No. CBA1-38011/2/2017-CBA1 (FTS: 334295)] in Birbhum District to WBPDCCL for own consumption of coal for generation of electricity through its generating stations, along with permission for selling excess coal, if any.

The WBPDCCL Corporate Social Responsibility (CSR) Policy is hereby revised in accordance with Companies (Corporate Social Responsibility Policy) Amendment Rules, 2022, notified by Ministry of Corporate Affairs vide G.S.R. 715(E) dated 20th September 2022 which came into effect on the same date.

2. DEFINITIONS

- (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 Annexures of the Revised CSR Policy;
- (d) "Corporate Social Responsibility (CSR)" means the activities undertaken by the Company in pursuance of its statutory obligation laid down in Section 135 of the Companies Act, 2013 and in accordance with the provisions contained in the Companies (Corporate Social Responsibility Policy) Rules, 2014 as amended from time to time, issued by Ministry of Corporate Affairs, but shall not include the following, namely:
- (i) Activities undertaken in pursuance of normal course of business of the company.
 - (ii) Contribution of any amount directly or indirectly to any political party under section 182 of the Act;
 - (iii) Activities benefiting employees of the Company as defined in clause (k) of section 2 of the Code on Wages, 2019 (29 of 2019);
 - (iv) Activities supported by the Company on sponsorship basis for deriving marketing benefits for its products or services;
 - (v) 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 Companies Act;
- (f) 'Corporate Social Responsibility (CSR) Policy' means a statement containing the approach and direction given by the Board of the West Bengal Power Development Corporation Limited (WBPDC), 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) "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;
- (h) "Ongoing Project" means a multi-year project undertaken by the 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 with due approval of the Board;
- (i) "Project Associated Areas" (PAA) shall mean the areas under the jurisdiction of Gram Panchayat / Panchayat Samity / Zila Parishad under which WBPDC's Power Projects / Plants / Coal Mines exist and such Projects / Plants / Coal Mines meets its facilities/ requirements from that area.

3. **APPLICABILITY**

The policy shall be applicable to PAA in respect of the existing / future Power Projects / Plants /Coal Mines of WBPDC. The Board of Directors shall have the discretion to approve CSR activities beyond the Project Associated Areas (PAA) to any part of India.

Following Power Stations/Projects of WBPDC are in operation:

SL No.	Name of the Power Station/Project
01.	Kolaghat Thermal Power Station
02.	Bandel Thermal Power Station
03.	Santaldih Thermal Power Station
04.	Bakreswar Thermal Power Project
05.	Sagardighi Thermal Power Project
06.	Solar Projects at various locations

Coal Mines

SL No.	Name of the Coal Mines
1	Tara (East) & (West)
2	Barjora (North)
3	Gangaramchak & Gangaramchak –Bhadulia
4	Barjore
5	Pachwara (North)
6	DeochaPachamiDewanganj-Harinsingha Coal Block
7	Kasta

4. **SCOPE**

(a) CSR projects will be undertaken as envisaged under Section 135 read with Schedule VII of the Companies Act, 2013 as amended from time to time

(b) The projects / activities specified in Schedule VII {items (i) to (xii)} of the Companies Act, 2013 are enumerated below:

- (i) Eradicating hunger, poverty and malnutrition, promoting healthcare including preventive health care and sanitation including contribution to 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, with special emphasis on backward sections of the society.
- (iii) Promoting gender equality, empowering women, setting up homes and hostels for women and orphans, setting up old age homes, day care centres 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, agroforestry, conservation of natural resources and maintaining quality of soil, air and water [including contribution to 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 building and sites of historical importance and works of art, setting up public libraries, promotion and development of traditional arts and handicrafts.
- (vi) Measures for the benefit of armed forces veterans, war widows and their dependents(copy the Schedule VII) [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, paralympic sports and Olympic sports.
- (viii) Contribution to the Prime Minister's National Relief Fund or any other fund set up by the Central Government for socio-economic development and relief and welfare of the Scheduled Castes, the Schedule 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 Defence Research and Development Organization (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."
- (c) The Company will give preference to the local area and areas i.e. Project Associated Areas of its Plant /Mines/Project for undertaking CSR activities.

5. **CORPORATE SOCIAL RESPONSIBILITY (CSR) COMMITTEE**

i) **Composition of CSR Committee**

The CSR Committee of the Board of Directors shall consist of 03 or more Directors, out of which at least one Director shall be an Independent Director and Company Secretary will be the Secretary of this Committee.

ii) **Functions of the CSR Committee**

The functions of the Board Level CSR Committee shall be as under:

- (a) The CSR Committee shall formulate and recommend to the Board, an annual action plan in pursuance of the CSR Policy of the Company
- (b) Recommend the projects/ activities and the amount of expenditure to be incurred on such activities for approval of the Board.
- (c) Monitor the implementation of the approved CSR projects and activities;
- (d) Monitor the CSR Policy from time to time.
- (e) Review of the Impact Assessment wherever applicable
- (f) Review that the fund disbursed have been utilized for the purpose and in the manner as approved by the Board.

iii) **Plant Level CSR Committee:**

This committee to be formed at Plant/Project Level and constitution of the committee would be as under:

- a) General Manager
- b) Representative of the District Magistrate
- c) Deputy General Manager (IC)
- d) Deputy General Manager (HR&A)
- e) Deputy General Manager (F&A)
- f) Deputy General Manager (Civil)
- g) Deputy General Manager (Electrical-OPH)
- h) Representatives from Local Administration- Block Development Officer
- i) Sabhapati of the Panchayat Samity
- j) Two member's representatives from Local Gram Panchayat.

General Manager of Power Plant/Project shall act as "Chairperson" of the Committee and Dy. General Manager (HR&A), shall act as convenor secretary of the Committee.

(iv) **Coal Mines Level CSR Committee:** This committee to be formed at Coal Mines and constitution of the committee would be as under:

- a) Agent;
- b) Mines Manager;
- c) Welfare Officer;
- d) Representative of the District Magistrate / Dy. Commissioner not below the rank of SDO/SDM;
- e) Block Development Officer (s);
- f) One representative of the MDO;
- g) Two members as representatives of local self-government to be nominated by the DM/DC;
- h) One/two members to be co-opted as felt necessary to DM/DC.

Representative of the District Magistrate/Dy. Commissioner shall act as "Chairperson" of the committee and the Agent of the Mines shall act as "Convenor Secretary" of the mines.

The General Manager (Mining) and the Sr. Manager / Manager (HR&A) of the Mines Management Cell posted at Regional / Corporate Office shall be permanent invitee members of the Committee.

(v) **Terms of Reference of the Committee:**

- a) The committee shall conduct need based assessment of the CSR proposals.
- b) The committee shall be responsible for need based evaluation and prioritization.
- c) The committee shall identify and justify the costing and budgeting of the proposed CSR activities in consultation with local administration.
- d) The committee will specifically identify the CSR activities which have minimum cost and result in maximum benefits to the target groups.
- e) The committee will forward the proposals with its recommendations to the Corporate CSR Committee for necessary approval.
- f) The committee will be responsible for implementation and monitoring of approved proposals of CSR Activities.
- g) The committee will submit periodical status report to the Corporate Authority.
- h) The committee will meet every three months to assess the development and implementation of CSR activities so undertaken.

6. **IMPLEMENTATION MODALITIES**

The CSR activities may be undertaken directly by the company itself or through any of the following entities who are registered with Ministry of Corporate Affairs (MCA):

- a) 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 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, exempted under sub-clauses (iv), (v), (vi) or (via) of clause (23C) of section 10 or registered under section 12A and approved under 80G of the Income Tax Act, 1961, and having an established track record of at least three years in undertaking similar activities.

Explanation: For the purpose of clause (c), the 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.

Implementation partners, who fulfill the above criteria and have excellent track record for implementing similar projects may be engaged.

The Board of the 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 Director (Finance) and the Director (HR) shall certify to that effect.

7. **REGISTRATION OF ENTITIES FOR UNDERTAKING CSR ACTIVITIES:**

Every entity, covered under sub-rule (1) of rule 4 of Companies (CSR Policy) Amendment Rules, 2021, who intends to undertake any CSR activity on behalf of the Company, shall register itself with the Central Government by filing the form CSR-1 electronically with the Registrar, with effect from the 1st day of April 2021, as notified vide G.S.R. 40(E) dated 22nd January 2021 by Ministry of Corporate Affairs or as per subsequent amendments, if any.

WBPDCL may 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.

8. **PROCEDURE**

The CSR Committee shall formulate and recommend to the Board, an annual action plan which shall include the following:

- (a) List of CSR projects or programmes to be undertaken as specified in Schedule VII of the Companies Act and as per Guidelines / Directives issued by the Government from time to time.
- (b) Manner of execution of such projects or programmes as specified in this Policy.
- (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.
- (e) Details of need and impact assessment, if any, for the projects undertaken by the company:

Provided the 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.

9. **CSR BUDGET AND EXPENDITURE**

- (a) The annual budget and corresponding action plan recommended by the CSR Board Level Committee shall be approved by the Board of Directors who shall ensure that at least 2% of the average net profit made by the Company during the 3 immediately preceding financial years is spent for CSR projects / activities in every financial year. Average net profit means the average of the net profit as per applicable provisions of the Companies Act 2013.
- (b) CSR expenditure in each coal mine shall be proportional to the targeted coal production of the concerned mine taking into account of mineable years as per approved mines plan. However, the activities which are to be undertaken requires to be recommended by mines level CSR committee and approved by the Board. The maximum expenditure for each of the mines be restricted to ₹2/- (Rupees Two) only

per metric ton of targeted production of each of the mines and the minimum amount shall be ₹ 25,00,000/- (Twenty-five lakh) for each mine. Any expenditure beyond the aforesaid amount shall require special approval of the Board.

10. **ADMINISTRATIVE OVERHEADS**

Administrative overheads shall not exceed five percent of total CSR expenditure for the financial year. However, expenses incurred directly for the designing, implementing, monitoring and evaluation of a particular CSR project shall not be considered as administrative overheads.

11. **UNSPENT CSR ACCOUNT**

- (a) An 'Unspent CSR Account (UCSRA)' shall be opened by the Company in any scheduled bank called Unspent Corporate Social Responsibility Account (UCSRA).
- (b) Unspent amount **relating to ongoing projects**– Any amount remaining unspent pursuant to any ongoing project, undertaken by the Company in pursuance of its Corporate Social Responsibility Policy, shall be transferred by the Company within a period of 30 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 CSR 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 (3) 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 (30) days from the date of completion of the third financial year.
- (c) Unspent amount **not relating to ongoing projects** may be transferred to any of the funds specified in schedule VII within a period of 06 months from the end of the financial year.

12. **SET OFF**

If the CSR expenditure of any year exceeds 2% of average net profit of the three immediate preceding financial years, such excess amount may be set off against the requirement to spend for CSR activities/ projects up to immediate succeeding three financial years' subject to the following conditions:

- (a) Excess amount available for set off shall not include the surplus arising out of the CSR activities, if any,
- (b) Utilization of Set off amount shall be approved by the Board of Directors.

13. **TREATMENT OF SURPLUS**

Any surplus arising out of the CSR activities shall not form part of the business profit of the 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.

14. **CREATION OR ACQUISITION OF A CAPITAL ASSET**

Capital asset created or acquired by using CSR fund shall be held by the following:

- (a) Company established under section 8 of the Act, or a Registered Public Trust or Registered Society, having charitable objects and CSR Registration Number; or
- (b) Beneficiaries of the said CSR project, in the form of self-help groups, collectives, entities; or
- (c) A public authority

15. **Nodal Officer for CSR activities at Plant/Mines Level:**

Head of the HR&A Dept. of the Power Plant / Project and Welfare Officer in respect of coal mines shall act as Nodal Officer for all activities under the unit's CSR Initiatives.

16. **Maintenance of Accounts**

Nodal Officers of respective Plant/Mines in conjunction with respective F&A offices shall be responsible for preparation of periodical report related to CSR activities.

The Head of Accounts of the concerned Power Station / Project shall be responsible for maintaining separate accounts of the CSR activity.

For the coal mines, Officer of F&A department, posted at the Regional/Corporate Office shall be responsible for maintaining separate accounts of the CSR activity,

Or,

Corporate(F&A) department shall maintain consolidated accounts of the expenditure incurred on CSR activities at Power Plants / Projects / Coal Mines.

All consolidated reports shall be prepared at Corporate Office.

At the end of each financial year, the finance department of plant & mines of the Company shall furnish a statement to the Director (Finance & Accounts) as mentioned in the Sl. No. 8. (b), (c) & (d) of Annexure II of this policy within 15th of the end of the relevant financial year.

17. **CSR REPORTING**

All CSR projects implemented during the financial year shall be covered in the Annual Report. The details of such reporting will be as specified in Annexure II, as per the Companies (Corporate Social Responsibility Policy) Rules 2014 as amended notified by Ministry of Corporate Affairs or any other Guidelines / Directives issued by the Government from time to time.

18. **IMPACT ASSESSMENT STUDY**

- (a) If the Company has average CSR obligation of ten crore rupees or more in the three immediately preceding financial years, impact assessment shall be undertaken, through an independent agency, for those CSR projects having outlays of one crore rupees or more, and which have been completed not less than one year before undertaking the impact assessment study.
- (b) The impact assessment reports shall be placed before the Board of Directors and shall be annexed to the Annual Report on CSR.

- (c) The Company undertaking impact assessment may book the expenditure towards Corporate Social Responsibility for that financial year, which shall not exceed two percent (2%) of the total CSR expenditure for that financial year or fifty lakh rupees, whichever is higher.
- (d) Before initiation of the project, a baseline survey to find out the present stage of the project determined by the focus, outline the priority areas and to provide a reference point for tracking the progress during the implementation of the project.

19. **DISPLAY OF CSR ACTIVITIES IN THE WEBSITE**

The composition of the CSR Committee, the CSR Policy and CSR projects shall be displayed on the Company website.

20. **BASELINE SURVEY**

Towards identification of social needs / projects / activities to be undertaken, if considered necessary by the Board Level CSR Committee, WBPDCCL may engage any professional agency for undertaking baseline / need assessment survey in any of the project areas / locations.

21. **PROMOTIONAL ACTIVITIES**

WBPDCCL may undertake promotional activities of a particular CSR project and the expenses may be incurred from the budget allocated for the said project.

22. **AMENDMENTS**

If the terms of the policy differ from any existing or newly enacted law, rule, guidelines, directive, regulations or standard governing the Company, then such law, rules, regulations, directives, guidelines issued by the Government will take precedence/ prevail over this policy until such time this policy is changed to conform to that law, rule, regulations, standard etc.

23. **Non-compliance of CSR provisions may attract penal provisions under the Act.**

24. **CONCLUSION**

The Company is committed to enrich and enhance quality of life of people by creating a sustainable economy and by finding environment friendly solutions to local problems.

Encl: - Annexure I & II for CSR reporting

ANNEXURE-I

ILLUSTRATIVE / SPECIMEN CERTIFICATE

CERTIFICATION BY CFO/ DIRECTOR (F & A) AND DIRECTOR (HR)
[PURSUANT TO RULE 4(5) OF COMPANIES (CORPORATE SOCIAL RESPONSIBILITY POLICY)
RULES, 2014]

I, <Name of the CFO/Finance head/Director-Finance/ Director -HR> of the WBPDCCL (the "Company"), to the best of my knowledge and belief, certify that:

1. I have reviewed the Corporate Social Responsibility("CSR") Policy of the Company and to the best of my knowledge and belief provides that the Company has allocated / disbursed the prescribed CSR expenditure i.e 2 (Two) per cent of the Average net profit of the Company of the last three financial years.
2. The disbursement, to the best of my information and knowledge, is adequately appropriated for various projects, standalone or on-going, directly or through implementing agencies, as approved by the Board of the Directors of the Company and as per the annual action plan of the Company.
3. I, to the best of my knowledge and belief and as per utilization report(s) received from the implementing agency(ies), affirm that the CSR funds so disbursed as mentioned above, have been utilized for the purpose and manner as approved by the Board of Directors of the Company, pursuant to Rule 4(5) of Companies (Corporate Social Responsibility Policy) Rules, 2014.
4. Details of CSR expenditure are as follows:

Particulars	Amount (Rs)
Amount Outlay (Budgeted)	
Amount spent on the projects	
Amount unspent	
Excess amount spent	

.....
Director (F & A)

.....
Director (HR)

Date:
Place:

.....

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 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 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 ₹)	Amount Unspent(in ₹)				
	Total Amount transferred to Unspent CSR Account as per section 135(6)		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135 (5)		
	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 ₹)
(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)]	

7. Details of Unspent Corporate Social Responsibility amount for the preceding three financial years:

Sl. No	Preceding Financial Year(s)	Amount transferred to Unspent CSR Account under section 135 (6) (in ₹)	Balance Amount in Unspent CSR Account under section 135 (6) (in ₹)	Amount spent in the financial year (in ₹)	Amount transferred to a fund as specified under Schedule VII as per second proviso to section 135 (5), if any		Amount remaining to be spent in succeeding Financial years (in ₹)	Deficiency, if any.
					Amount (in ₹)	Date of Transfer		
1.	FY-1							

2.	FY-2							
3.	FY-3							
	Total							

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 assets (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

9. 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/-

(Managing Director or Director)

Sd-

(Chairman, CSR Committee)

