

## घोषणा

मैं कंपनी के निदेशक मंडल द्वारा संकल्प संख्या ..... द्वारा तारीख ..... द्वारा इस प्ररूप पर हस्ताक्षर करने और यह घोषित करने के लिए प्राधिकृत हूँ कि कंपनी अधिनियम, 2013 की सभी आवश्यकताओं और इसके अधीन बनाए गए नियमों के संबंध में इस मामले का अनुपालन किया गया है। मैं आगे घोषणा करता हूँ कि:

13. इस प्ररूप में और इसके संलग्नक में जो कुछ भी कहा गया है वह सत्य, सही और पूर्ण है और इस प्ररूप की विषय वस्तु से संबंधित कोई भी सूचना सामग्री को छुपाया या छुपाया नहीं गया है और कंपनी द्वारा बनाए गए मूल रिकॉर्ड के अनुसार है।

14. सभी आवश्यक संलग्नक इस प्ररूप के साथ पूरी तरह से और स्पष्ट रूप से संलग्न किए गए हैं।

निदेशक द्वारा डिजिटल रूप से हस्ताक्षरित किया जाना है।

\*डिजिटल रूप में हस्ताक्षरित किया जाना है डीएससी बॉक्स

\*पदनाम .....

\*निदेशक का डीआईएन .....

टिप्पण: कंपनी अधिनियम, 2013 की धारा 448 और 449 के उपबंधों की ओर ध्यान आकर्षित किया जाता है जिनमें क्रमशः धोखाधड़ी, मिथ्या और मिथ्या साक्ष्य के लिए दंड का प्रावधान है।

यह ई-प्ररूप इलेक्ट्रॉनिक मोड के माध्यम से तथा फाइल करने वाली कंपनी द्वारा प्रस्तुत विवरण की सत्यता के आधार पर कंपनी रजिस्ट्रार द्वारा फाइल में रख दिया गया है।

सेव

प्ररूप चैक करें

परियोजना आईडी बनाएं

प्रस्तुत करें

.....”।

[फा.सं.1/19/2013-सीएल.V-भाग-III]

के.वी.आर. मूर्ति, संयुक्त सचिव

टिप्पण: मूल नियम भारत के राजपत्र में संख्यांक सा.का.नि. 239 (अ), तारीख 31 मार्च, 2014 के अधीन प्रकाशित किए गए थे और बाद में अधिसूचना संख्या सा.का.नि. 723 (अ), तारीख 14 अक्टूबर, 2014, सा.का.नि. 37 (अ) तारीख 16 जनवरी, 2015, सा.का.नि. 680 (अ), तारीख 4 सितंबर, 2015, सा.का.नि. 742 (अ), तारीख 27 जुलाई, 2016, सा.का.नि. 1371 (अ), तारीख 7 नवंबर, 2017, सा.का.नि. 191 (अ), तारीख 27 फरवरी, 2018, सा.का.नि. 725 (अ), तारीख 31 जुलाई, 2018, सा.का.नि. 803 (अ), तारीख 22 अक्टूबर, 2019, सा.का.नि. 60 (अ), तारीख 30 जनवरी, 2020 और सा.का.नि. 205(अ), तारीख 24 मार्च, 2021 द्वारा संशोधित किए गए थे।

## MINISTRY OF CORPORATE AFFAIRS

### NOTIFICATION

New Delhi, the 11th February, 2022

**G.S.R. 107(E).**—In exercise of the powers conferred by sub-sections (1) and (3) of section 128, sub section (3) of section 129, section 133, section 134, sub-section (4) of section 135, sub-section (1) of section 136, section 137 and section 138 read with section 469 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following rules further to amend the Companies (Accounts) Rules, 2014, namely:-

1. (1) These rules may be called the Companies (Accounts) Amendment Rules, 2022.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Companies (Accounts) Rules, 2014 (hereinafter referred to as the said rules), in rule 12, after sub-rule (1A), the following sub-rule shall be inserted, namely: -

“(1B) Every company covered under the provisions of sub-section (1) to section 135 shall furnish a report on Corporate Social Responsibility in Form CSR-2 to the Registrar for the preceding financial year (2020-2021) and onwards as an addendum to Form AOC-4 or AOC-4 XBRL or AOC-4 NBFC (Ind AS), as the case may be:

Provided that for the preceding financial year (2020-2021), Form CSR-2 shall be filed separately on or before 31<sup>st</sup> March 2022, after filing Form AOC-4 or AOC-4 XBRL or AOC-4 NBFC (Ind AS), as the case may be.”.

3. In the said rules, in the Annexure, after Form AOC-4 CFS, the following form shall be inserted, namely:-

## CSR-2

[Pursuant to sub-rule (1B) of Rule 12 of Companies (Accounts) Rules, 2014]



सत्यमेव जयते

## Report on Corporate Social Responsibility (CSR)

Form language o English o Hindi

Refer the instruction kit for filing the form.

1. \*(a) Corporate Identity Number (CIN) of the company

Pre-fill

\*(b) Name of the company

\*(c) Address of the registered office of the company

\*(d) email ID of the company

2. (a) \*Financial Year to which the Corporate Social Responsibility details pertain:

From  (DD/MM/YYYY) To  (DD/MM/YYYY)

(b) \*SRN of form AOC-4/ AoC-4 XBRL/ AoC-4 NBFC filed by the company for its standalone financial statements

3. (i) \*Net Worth

(ii) \*Turnover

(iii) \*Net Profit

(iv) Criteria that triggered CSR applicability

4. (a)\*(i) Whether CSR Committee has been constituted  Yes  No  Not Applicable

(ii) Number of directors composing CSR Committee

(iii) Number of meetings of CSR Committee held during the year

Sr. No.	DIN	Name of Director	Category	No. of meetings of CSR Committee attended during the year

(b)(i) \* Whether the company has a website

 Yes  No

(ii) If Yes, Provide web-link

(iii) Whether following has been disclosed on the website of the company in pursuance of Rule 9 of Companies (CSR Policy) Rules, 2014:

• Composition of CSR committee

 Yes  No  N.A.

• CSR Policy

 Yes  No

• CSR projects approved by the board

 Yes  No(c)\* (i) Whether Impact assessment of CSR projects is carried out in pursuance of sub-rule (3) of Rule 8 of Companies (CSR Policy) Rules,2014, if applicable  Yes  No  Not Applicable

(ii) \*If Yes, whether the same has been disclosed in the Board Report  Yes  No

(iii) Provide web-link, if any

(d)(i)\* Whether any amount is available for set off in pursuance of sub-rule (3)  Yes  No  
of Rule 7 of Companies (CSR Policy) Rules, 2014

(ii) If yes, provide details:

S. No.	Financial Year	Amount available for set-off (in Rs.)	Amount set-off in the financial year, if any (in Rs)	Balance Amount (in Rs.)
1	FY-1 (Financial Year End Date)			
2	FY-2 (Financial Year End Date)			
3	FY-3 (Financial Year End Date)			
	Total			

5. (a)\* Whether the company has completed the period of three financial years since its incorporation  Yes  No

(b) If no, then provide the number of financial years completed since incorporation

(c)\* Net Profit & other details for the preceding financial years:

S. No.	Particulars	Amount (in Rs)		
		FY-1	FY-2	FY-3
1	Profit before tax			
2	Net Profit computed u/s 198			
3	Total amount adjusted as per rule 2(1)(h) of the CSR Policy Rules 2014			
4	Total Net Profit for section 135 (2-3)			

(d)\* Average net profit of the company as per section 135(5)

6. (a)\* 2% of Average net profit of the company as per section 135(5)

(b)\* Surplus arising out of the CSR projects/ programs or activities of the previous financial year, if any

(c)\* Amount required to be set off for the financial year, if any

(d)\* Total CSR obligation for the financial year (6a+6b-6c)

7. (a)\* Whether CSR amount for the financial year has been spent  Yes  No

(b) If yes, CSR amount has been spent against:

- Ongoing projects  
 Other than ongoing projects  
 Both (Ongoing and other than ongoing projects)

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

Number of Ongoing Projects for the financial year

1	2	3	4	5	6		7	8	9	10	
					State	District				CSR Registration No.	Name
S. No.	Project ID	Item from the list of activities in schedule VII	Name of the Project	Local Area (Yes/No)	Location of the Project		Project duration (in months)	Amount spent in the Financial Year (in Rs.)	Mode of Implementation - Direct (Yes/No)	Mode of Implementation - Through Implementing Agency	
1											
2											
3											
4											
5											
							Total	XX			

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

x Number of Other than Ongoing Projects for the financial year

1	2	3	4	5		6	7	8	
				State	District			CSR Registration No.	Name
S. No.	Item from the list of activities in schedule VII	Name of the Project	Local Area (Yes/No)	Location of the Project		Amount Spent in the Financial Year (in Rs.)	Mode of Implementation - Direct (Yes/No)	Mode of Implementation - Through Implementing Agency	
1									
2									
3									
						Total	XX		

(c)\* Amount spent in Administrative Overheads

(d)\* Amount spent on Impact Assessment, if applicable

(e)\* Total Amount Spent for the Financial Year

(f)\* Amount unspent/ (excess) spent for the Financial Year [6(d)-7(e)] unspent for Ongoing projects)

(g)\* Amount eligible for transfer to Unspent CSR Account for the Financial Year as per Section 135(6) (before adjustments)

(h)\* Amount to be transferred to Fund specified in Schedule VII for the Financial Year (if total unspent for the Financial Year is greater than unspent for Ongoing projects)





1	2	3	4	5	6	7	8
S. N o.	Project ID	Name of the Project	Financial Year in which the project was commenced	Amount spent for the project at the beginning of the Financial Year (In Rs)	Amount Spent in the Financial Year (in Rs)	Cumulative Amount Spent at the end of Financial Year (in Rs)	Status of the project - Completed /Ongoing
1							
2							
3							
4							

(c) (i) Whether any new CSR project has been undertaken in the financial year from the Unspent amount pertaining to preceding three financial years :  Yes  No

(ii) If yes, nature of the new CSR Project(s) is/are :  
 Ongoing project(s)  
 Other than ongoing project(s)  
 Both (Ongoing and other than ongoing projects)

(iii) Details of amount spent against new ongoing CSR project in the financial year :

Number of Ongoing Projects

1	2	3	4	5	6	7		8	9	10	11	
S. N o.	Project ID	Financial year to which the new project pertains	Item from the list of activities in schedule VII	Name of the project	Local Area (Yes/No)	Location of the Project		Project duration (in months)	Amount spent in the Financial Year (in Rs.)	Mode of Implementation - Direct (Yes/No)	Mode of Implementation - Through Implementing Agency	
						State	District				CSR Registration No.	Name
1												
2												
3												
4												
5												
								Total	XX			

(iv) Details of amount spent against new other than ongoing projects in the financial year:

Number of Other than Ongoing Projects

1	2	3	4	5	6	7	8	9
S. No.	Financial year to	Item from the list of	Name of the project	Local Area (Yes/No)	Location of the Project	Amount Spent in the Financial	Mode of Implementation - Direct	Mode of Implementation - Through

	which the new project pertains	activities in schedule VII			State	District	Year (in Rs.)	(Yes/No)	Implementing Agency	
									CSR Registration No.	Name
1										
2										
3										
						Total	XX			

11. Whether any unspent amount pertaining to FY 2014-15 to FY 2019-20 has been spent in the financial year

Yes  No

Details of amount spent against CSR projects in the financial year:

Number of CSR Projects

1	2	3	4	5	6		7	8	9	
S. No.	Financial year to which the new project pertains	Item from the list of activities in schedule VII	Name of the project	Local Area (Yes/No)	Location of the Project		Amount Spent in the Financial Year (in Rs.)	Mode of Implementation - Direct (Yes/No)	Mode of Implementation - Through Implementing Agency	
					State	District			CSR Registration No.	Name
1										
2										
3										
						Total	XX			

12. \*Whether any capital assets have been created or acquired through CSR 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 CSR spent in the financial year:

Sr. No.	Short particulars of the property or asset(s) [including complete address and location of the property]	Pin code of the property or asset(s)	Date of creation	Amount of CSR spent	Details of entity/ Authority/ beneficiary of registered owner		
					CSR Registration Number, if applicable	Name	Registered address
			Total	XXXX			

(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)

**Attachments**

1. Optional attachment(s), if any

Attach

**List of Attachment**

**Declaration**

I am authorized by the Board of Directors of the Company vide resolution number \*

\*Dated  to sign this form and declare that all the requirements of Companies Act, 2013 and the rules made thereunder in respect of the subject matter of this form and matters incidental thereto have been complied with. I further declare that:

13. Whatever is stated in this form and in the attachments thereto is true, correct and complete and no information material to the subject matter of this form has been suppressed or concealed and is as per the original records maintained by the company.

14. All the required attachments have been completely and legibly attached to this form.

**To be digitally signed by one director.**

\*To be digitally signed by

DSC Box

\*Designation

\*DIN of the director;

**Note: Attention is drawn to provisions of Section 448 and 449 which provide for punishment for false statement / certificate and punishment for false evidence respectively.**

**This eform has been taken on file maintained by the Registrar of Companies through electronic mode on the basis of statement of correctness given by the authorized person.**

Save

Prescrutiny

Generate Project ID

Submit

[F. No. 1/19/2013-CL-V-Part III]

K. V. R. MURTY, Jt. Secy.

**Note :** The principal rules were published in the Gazette of India vide number G.S.R. 239(E), dated the 31st March, 2014 and was subsequently amended vide notifications number G.S.R. 723(E), dated the 14th October, 2014, G.S.R. 37(E), dated the 16th January, 2015, G.S.R. 680(E), dated the 4th September, 2015, G.S.R. 742(E), dated the 27th July, 2016, G.S.R. 1371(E), dated the 7th November, 2017, G.S.R. 191(E), dated the 27th February, 2018, G.S.R. 725(E), dated the 31st July, 2018, G.S.R. 803 (E), dated the 22nd October, 2019, G.S.R. 60 (E), dated the 30<sup>th</sup> January, 2020 and G.S.R. 205(E), dated the 24<sup>th</sup> March, 2021.