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Bharat CPSEs' CSR Compendium 2026

Shaping India's Growth Story, through DAKSH PSEs @2047

Joint initiative of Capacity Building Commission (CBC) &
Dept. of Public Enterprises in partnership with
Indian Institute of Corporate Affairs (IICA)

क्षमता से विकास, हमारा संयुक्त प्रयास

Collaborative Effort Towards Capacity Building

Disclaimer

This Compendium has been prepared jointly by the Capacity Building Commission (CBC), the Department of Public Enterprises (DPE) and the Indian Institute of Corporate Affairs (IICA), on the basis of data and inputs submitted by 21 Central Public Sector Enterprises (CPSEs) through the Pre-Conclave Questionnaire for the Bharat CPSEs' Capacity Building Workshop on CSR Governance held on 12 March 2026, New Delhi, along with proceedings of the accompanying technical sessions and concluding Round Table.

The data, figures, case studies and qualitative inputs presented herein are based on self-reported submissions by the respective CPSEs and have not been independently audited or verified against statutory filings. Every effort has been made to ensure accuracy; however, CBC, DPE and IICA do not accept liability for any errors, omissions or consequences arising from reliance on this information.

The best practices and recommendations compiled in this document are for reference and knowledge-sharing purposes and do not constitute statutory guidance, a policy directive or legal advice. They do not necessarily reflect the official position of CBC, DPE, IICA, the Ministry of Corporate Affairs or the Government of India, and should not be cited as such. Readers should refer to the CSR Rules, 2014 (as amended) under the Companies Act, 2013, and applicable DPE/CBC guidelines for authoritative provisions.

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Secretary

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Government of India
Ministry of Finance
Department of Public Enterprises

Message

It gives me much pleasure to note that the Capacity Building Commission (CBC) and the Indian Institute of Corporate Affairs (IICA) are bringing out Bharat CPSEs' CSR Compendium 2026.

Central Public Sector Enterprises (CPSEs) have long been the pillars of India's industrial and economic growth. Beyond their stellar economic contributions, our public sector enterprises have consistently demonstrated a profound commitment to nation-building through structured, high-impact Corporate Social Responsibility (CSR) interventions. As the nodal department for India's CPSEs, Department of Public Enterprises (DPE) views CSR of CPSEs not merely as a compliance line item but as one of the direct instruments through which the State's ownership of these enterprises translates into public value.

This compendium is prepared as a prelude to the Bharat CPSEs' Capacity Building Workshop on CSR Governance, jointly convened by the Capacity Building Commission (CBC), the Department of Public Enterprises (DPE), and the Indian Institute of Corporate Affairs (IICA). It tells us how the scale of CSR is being directed on the ground, in Aspirational Districts and blocks, on the identified Annual themes (aligned with national priorities), and in communities that other channels of development may find challenging to reach by conventional approaches.

Key inference from the findings in this compendium make it clear that the next step is more coherence rather than more compliance: standardised SDG mapping, credible implementing partners, and CSR strategies that focus on long-term impact extending beyond a single financial year. While working with CPSEs to sharpen its guidelines, including multi-year CSR planning and on strengthening linkages between CSR, ESG and the national priorities that Viksit Bharat @2047 demands of every public enterprise.

This compendium serves as an excellent repository of successful case studies, impactful interventions, and valuable lessons learned from the field. It highlights how CPSEs are leveraging technology, building robust partnerships, and ensuring measurable outcomes on the ground. I am confident that this publication will serve as a source of inspiration and a practical guide for corporate leaders, policymakers, and practitioners across the CSR ecosystem.

I compliment the Capacity Building Commission and the Indian Institute of Corporate Affairs for anchoring this exercise.

10th *July, 2026*
New Delhi

10/7/26
(K. Moses Chalai)

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Dr. Alka Mittal
Member (Administration), Capacity Building Commission

FOREWORD

India's Central Public Sector Enterprises (CPSEs) have long served as instruments of national development, extending the reach of the State into sectors and regions critical to India's social and economic transformation. Beyond their commercial mandate, CPSEs carry a larger public responsibility contributing to inclusive growth, strengthening social infrastructure, and advancing the vision of equitable and sustainable development. In this context, Corporate Social Responsibility (CSR), as institutionalised under the Companies Act, 2013, represents not merely a statutory obligation but a strategic framework for nation-building.

Over the years, CPSEs have demonstrated a growing commitment towards integrating social responsibility with institutional governance and long-term development priorities. Their contributions across sectors such as education, healthcare, skilling, environment, livelihoods, and community development have created meaningful impact, particularly in underserved regions. Equally significant is the increasing emphasis on governance mechanisms, stakeholder accountability, sustainability, and alignment with national development priorities, including the Sustainable Development Goals (SDGs) and the vision of Viksit Bharat @2047.

At the same time, the evolving development landscape calls for a more strategic, outcome-oriented, and collaborative approach to CSR governance. As India advances towards becoming a developed nation, CPSE-led CSR initiatives will play an increasingly important role in supporting last-mile delivery, strengthening institutional capacities, fostering innovation in public service, and addressing regional developmental disparities. There is therefore a strong need to deepen long-term planning, improve impact measurement frameworks, encourage convergence with national priorities, and strengthen institutional learning across the public sector ecosystem.

This compendium emerges from the Bharat CPSEs' Capacity Building Workshop on CSR Governance, jointly convened by the Capacity Building Commission (CBC), the Department of Public Enterprises (DPE), and the Indian Institute of Corporate Affairs (IICA). It reflects a collective effort to document emerging practices, governance approaches, institutional experiences, and strategic insights from participating CPSEs across sectors. More importantly, it seeks to serve as a policy and governance resource for strengthening the future direction of CSR within India's public sector framework.

I commend the efforts of the participating CPSEs, as well as the teams of CBC and IICA, for their commitment towards advancing a culture of responsible governance and development-oriented public leadership. I am confident that the insights and recommendations contained in this compendium will contribute meaningfully to strengthening CSR governance frameworks, enhancing developmental outcomes, and reinforcing the role of CPSEs as key partners in India's journey towards inclusive and sustainable national progress.

New Delhi | May 2026

Shri Gyaneshwar Kumar Singh

Director General & CEO, Indian Institute of Corporate Affairs

Message

Corporate Social Responsibility in India took its present shape with the Companies Act, 2013, which for the first time made structured CSR a statutory expectation rather than voluntary charity.

Within this story, India's Central Public Sector Enterprises (CPSEs) occupy a special place. As instruments of the State, they operate across the country, often in the remote, tribal and underserved regions where development needs are greatest. Their CSR is therefore not only large in value but strategically placed reaching communities that markets alone do not serve, through healthcare, education, livelihoods and environmental action.

It is against this background that the Capacity Building Commission (CBC), the Department of Public Enterprises (DPE) and the Indian Institute of Corporate Affairs (IICA) jointly convened the Bharat CPSEs' Capacity Building Workshop on CSR Governance to help CPSE CSR move from a culture of compliance to one of strategy.

To build this on evidence rather than impression, IICA designed a detailed pre-conclave questionnaire and administered it to 21 Maharatna and Navratna CPSEs, then carried out the full analysis cross-verifying the data against supporting documents and translating the responses into the charts and findings presented here, alongside insights from five technical sessions and a concluding Round Table.

The result is this document, an evidence-based reference bringing together the current state of CPSE CSR governance and a portfolio of replicable best practices. The near-unanimous demand from CPSEs for a centralised knowledge-sharing platform, standardised SDG-mapping toolkits and structured ESG capacity-building is expected to inform IICA's proposed work programme in the year ahead, including the concept of an 'Ek Bharat, Ek CSR Knowledge Network' that emerged from the workshop.

I record my gratitude to Smt. S. Radha Chauhan, Chairperson, CBC, and Dr. Alka Mittal, Member (Administration), CBC, for their leadership; to Shri Jagdeep Gupta, Secretary, CBC, and the CSR leadership teams of the 21 CPSEs for their coordination and responses; and to Dr. Garima Dadhich, Associate Professor & Head, School of Business Environment, IICA, and her team, who partnered closely with CBC to co-develop this initiative and led the extensive research, analysis, and editorial work.

New Delhi | May 2026

Dr. Garima Dadhich

Associate Professor & Head, School of Business Environment, Indian Institute of Corporate Affairs

Preface

ABOUT THIS DOCUMENT

This compendium, prepared by the Capacity Building Commission (CBC) and the Indian Institute of Corporate Affairs (IICA), synthesizes primary data from 21 Central Public Sector Enterprises (CPSEs) gathered via a Pre-Conclave Questionnaire for the Bharat CPSE's Capacity Building Workshop on CSR Governance held on 12 March 2026 in New Delhi. It is the first document of its kind to bring together, in a single analytical framework, quantitative data on CSR obligations, governance maturity, and impact alongside qualitative insights on innovative practices, implementation challenges, and institutional recommendations drawn directly from CPSE leadership.

PURPOSE

The compendium serves four main purposes: it provides an evidence-based reference on public sector CSR governance, enables peer learning across enterprises through shared best practices, establishes an empirical baseline for CBC to track future governance maturity, and builds the policy case for necessary systemic reforms.

SCOPE AND METHODOLOGY

Covering 21 Maharatna and Navratna CPSEs across seven distinct sectors, data was collected via an intensive 11-section questionnaire. Quantitative metrics were systematically cross-verified against official document submissions where available, while qualitative data regarding field challenges was compiled and thematically analyzed by the IICA editorial team under the guidance of Shri Gyaneshwar Kumar Singh.

ACKNOWLEDGEMENTS

This compendium resulted from a collaborative effort led by the CBC team (conducting workshop & qualitative analysis) and the IICA team (quantitative analysis and editorial execution). Supported by CBC coordination and guidance from DPE, MCA, and industry experts, the document is dedicated to the resilient communities across India that inspire these efforts. Furthermore, deep gratitude is extended to **Dr. Shashwat Doshetti**, Chief Program Executive (IICA), who led the core data analysis framework. Equal appreciation is owed to **Ms. Shubhangi Singh**, Senior Research Associate (IICA), who instrumentally shaped the study by developing the comprehensive research questionnaire and driving the final editorial synthesis. Sincere thanks are also due to **Shri Rajat Srivastava**, Assistant Advisor (CBC), for his contribution to programme coordination, workshop management and qualitative data analysis, and to **Ms. Rachel Tanvi**, Consultant (CBC), for her support in research coordination and participant engagement throughout the study.

New Delhi | May 2026

CAPACITY BUILDING COMMISSION | IICA | DPE

COMPENDIUM

21 Central Public Sector Enterprises

CSR Governance Quantitative & Qualitative Analysis

Bharat CPSEs Capacity Building Workshop on CSR Governance

Joint initiative: CBC & DPE in partnership with IICA | March 2026

21	₹4,113 Cr	~11 Crore+	5.0 / 6
CPSEs Surveyed	Total CSR Obligation FY24-25	Estimated Beneficiaries	Avg Governance Score

Collaborative Effort Towards Capacity Building

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ABOUT

About This Compendium

Purpose, scope, 21 CPSEs covered and methodology

This Compendium presents a structured synthesis of the quantitative and qualitative data submitted by 21 Central Public Sector Enterprises (CPSEs) in advance of the Bharat CPSEs' Capacity Building Workshop on CSR Governance, jointly convened by the Capacity Building Commission (CBC), the Department of Public Enterprises (DPE) and the Indian Institute of Corporate Affairs (IICA) on 12 March 2026 in New Delhi. The Workshop brought together CSR leadership from Maharatna and Navratna CPSEs, senior officials from MCA, DPE, MSDE and MoSPI, and subject experts from FICCI, TCE and other institutions across five technical sessions and a concluding Round Table.

Instrument and Methodology. Data was collected from 21 Maharatna and Navratna CPSEs spanning seven distinct sectors defence, oil & gas, power and renewables, mining and metals, railways and infrastructure, warehousing and logistics and engineering consultancy through a structured 11-section Pre-Conclave Questionnaire. The instrument covered governance architecture, financial obligations, SDG alignment, sectoral focus, geographic distribution, partnership and implementation models, monitoring and evaluation, ESG integration, implementation challenges, innovative practices and policy recommendations. Together, the 21 CPSEs account for ₹4,113 Cr of statutory CSR obligation in FY 2024-25, equivalent to approximately 63.9% of the total CSR expenditure of all eligible CPSEs reported in the DPE Public Enterprises Survey for the same year. Quantitative responses were systematically cross-verified against supporting document submissions where available; analysed by the IICA editorial team and integrated with insights drawn from the five Workshop sessions and the concluding Round Table.

Intended Users. The Compendium is designed as an evidence-based reference and advocacy instrument for the Department of Public Enterprises and the Ministry of Corporate Affairs in shaping CSR governance policy; for the participating CPSEs and the wider CPSE community for peer learning and adoption of replicable models; for the Capacity Building Commission as an empirical baseline against which to track future governance maturity; and for industry bodies, academic institutions and development partners engaged with the public-sector CSR ecosystem.

Disclaimer. All quantitative and qualitative data presented herein is sourced directly from the pre-conclave questionnaire responses submitted by the respective CPSEs and is self-reported; the data has not been independently audited. 'N/D' (Not Disclosed) indicates that a field was not populated by the respondent. Readers are advised to cross-verify critical financial data against the official Annual Reports and MCA CSR-2 filings of the respective CPSEs for compliance and research purpose

21 CPSEs Covered

Participating CPSEs by Sector

DEFENCE **BEL • HAL** *Shield / aerospace systems*	**RAILWAYS & INFRASTRUCTURE** **RVNL • IRCON** *Rail connectivity and transport assets*
WAREHOUSING & LOGISTICS **CWC** *Storage, warehousing and logistics backbone*	**OIL, GAS & ENERGY** **GAIL • HPCL • Indian Oil** **Oil India • ONGC** *Hydrocarbons, refining, pipelines and energy access*
MINING, METALS & COAL **CIL • NALCO • NLCIL • NMDC** *Extractive industries and mineral value chains*	**POWER & RENEWABLES** **POWERGRID • SJVN • NHPC** **NTPC • SECI • REC** *Generation, transmission and green transition*
ENGINEERING & CONSULTING **EIL** *Engineering consultancy and technical execution*	

01	**Workshop Overview** *Organisers, participants, Inaugural Session & five technical sessions | 12 March 2026, New Delhi*

The Bharat CPSEs' Capacity Building Workshop on CSR Governance was held on 12 March 2026 in New Delhi under the theme 'Collaborative Effort Towards Capacity Building Shaping India's Growth Story through DAKSH PSEs @2047'. The workshop brought together representatives from Maharatna and Navratna CPSEs, Ministry officials, CSR leaders from FICCI, MSDE, MoSPI, and academic and policy institutions, across an inaugural session, five technical sessions and a concluding Round Table.

INAUGURATION	**Inaugural Session — Welcome, Opening & Context Setting** *Bharat CPSEs Capacity Building Workshop on CSR Governance | 12 March 2026, New Delhi*

Welcome Address

Shri Jagdeep Gupta *Secretary, Capacity Building Commission*	• Welcomed representatives of several Maharatna and Navratna CPSEs, officials from Ministries and Government institutions, CSR leaders from industry bodies, and experts from academia and policy institutions. • Underscored the strategic role of CPSEs in advancing national development priorities through impactful CSR interventions. • Highlighted that aligning CSR programmes with sustainability frameworks, national missions and governance standards would enable CPSEs to generate long-term public value and strengthen institutional accountability.

Opening Address & Context Setting

Dr. Alka Mittal *Member (Admin), Capacity Building Commission*	• Highlighted that the workshop provides an important platform for coherent dialogue among policymakers, practitioners and implementing institutions to strengthen CSR governance across CPSEs. • Noted that PSEs have historically played a vital role as nation builders, contributing not only to economic growth but also to socio-economic development in communities where they operate. • Emphasised the need to strengthen institutional capacity and develop competency-driven capabilities among officials involved in CSR implementation. • Reiterated the intent of the Capacity Building Commission in facilitating cross-sectoral learning and knowledge sharing to strengthen governance frameworks and enhance the impact of CSR initiatives.

Inaugural Address

Shri Gyaneshwar Kumar Singh *Director General & CEO, Indian Institute of Corporate Affairs (IICA)*	• Highlighted the evolving role of Corporate Social Responsibility in India's development framework, noting that CSR has increasingly moved from regulatory compliance towards creating measurable, sustainable social impact. • Emphasised the need for strategic planning and innovation in CSR initiatives while making programmes demand-driven and outcome-oriented rather than expenditure-focused. • Pitched the concept of a mega-consortium of PSEs for social experimentation and high-impact, long-term CSR projects with exemplary efficiency and effectiveness. • Endorsed the need for a 'match-making' digital portal for greater convergence among CPSEs and other stakeholders, to pool resources and expertise to generate larger and more sustainable developmental outcomes.

Workshop Sessions — Themes, Contributors & Key Outcomes

Session	Theme	Key Contributors	Key Points & Outcomes
Session I	**Moving from Compliance to Strategy**	**Dr. Garima Dadhich** *Assoc. Prof. & Head, SBE, IICA*	**Dr. Dadhich (IICA):** Standardisation of Need & Impact Assessments; uniform CSR framework with KPIs; PSE partnerships with think tanks and incubators; integration of national priorities in CPSE CSR.
		Shri Parveen Tyagi *Joint Director, MSDE*	**Shri Tyagi (MSDE):** PM-SETU initiative — PSEs as Anchor Industry Partners for ITI cluster transformation; CSR-ESG-Skilling linkage for demand-driven skilling toward Viksit Bharat @2047.
		Shri Biren Desai & Shri Shakti Kumar *Senior GM / Sr. Manager, TCE*	**Shri Desai & Kumar (TCE):** TCE's CSR mapped to measurable outputs; Project Vigyaan & Project Utkarsh; R&D on clean-energy technologies and industrial decarbonisation for Net Zero goals.
		Ms. Uma S. Seth *Asst. Secretary General, FICCI*	**Ms. Seth (FICCI):** FICCI Aditya Birla CSR Centre for Excellence; capacity building programmes, thematic interventions and CSR awards; need for structural stakeholder partnerships.
Session II	**Operationalising SDG Mapping & Impact Measurement**	**Shri Subhash Chandra Malik** *Addl. DG, Social Statistics, MoSPI*	**Shri Malik (MoSPI):** MoSPI-IICA framework integrating SDG monitoring with ESG & CSR; National Indicator Framework — 286 indicators for 17 SDGs; SDG Localisation & State Indicator Frameworks; data-driven reporting.
		Shri Bibhuti Ranjan Pradhan *Executive Director (CSR), IOCL*	**Shri Pradhan (IOCL):** CSR as incubator for replicable models; Solar Eri Spinning (Meghalaya), Beekeeping & Drone Health Outreach; Replication Framework pilot as Proof of Concept for govt adoption; UN/World Bank linkages.
		Shri V. Jayanarayanan *Chief General Manager (CSR), NTPC*	**Shri Jayanarayanan (NTPC):** Bottom-up CSR: Health, Education, Sports, Water & Skills; Project Y-SMilES, Unnati (women SHGs), DIGI-SHIKSHA (19 schools, 8,400+ students); monitored by Deloitte, EY & KPMG.

		Dr. Debasish Mukherjee *Executive Director (EO-HR), ONGC*	**Dr. Mukherjee (ONGC):** ONGC CSR since 1980, 25 mn beneficiaries pan-India; 3 lakh+ trees, 6,000+ solar lights, 28 water projects; 50,000+ women & 38,000+ Divyangjans supported; convergence with govt schemes.
Session III	**Net Zero Emission Pathways for India**	**Shri Gautam Sen** *Former Executive Director & Geoscientist, ONGC*	**Shri Sen:** India's Net Zero by 2070 balancing growth with emission reduction; power & industrial sectors dominate GHG footprint; renewable energy targets & rare-earth dependencies; emerging solutions: green hydrogen, green methanol, clean coal; CCUS methods, applications & cost challenges; policy recommendations for decarbonisation.
Session IV	**ESG Integration in CPSEs — Going Beyond CSR**	**Shri Amit Anand** *DIG, Forest & Wildlife, MoEF&CC (Green Credit Programme)*	**Shri Anand (MoEF):** Green Credit Programme (GCP) incentivising voluntary environmental actions; revised methodology & modalities; eco-restoration through tree plantation with PSU & State participation; process: Land ID → DPR → Restoration → Green Credits; applications: compensatory afforestation, CSR compliance & ESG reporting; promotes accountability & market-based conservation.
Session V	**Round Table: From Bottlenecks to Systemic Solutions**	**All Participating CPSEs** *Group discussions & recommendations*	**Challenges:** Pressure from external references influencing CSR proposals; Schedule VII ambiguity; statutory clearance delays; DPE regime regional mismatch; credible IA shortage; unutilised fund reclaim complexity. **Capacity Gaps:** No standardised SOPs/KPIs; inadequate CSR/ESG manpower; no digital monitoring system; no central IA repository; weak ESG-CSR integration. **Innovative Models:** Thalassemia Bal Seva Yojana (CIL); Health ATMs (SECI); Digital classrooms (NTPC, ONGC); 8,500 Solar street lights (SJVN); Geo-tagging monitoring (ONGC). **Solutions:** Centralised CSR portal (GeM/IBC model); SDG Decision Tree & SOPs; extend project duration beyond 1+3 years; pool CSR funds with Proposal Bank; link CSR-1 with DARPAN; empanelled IA rating agency.

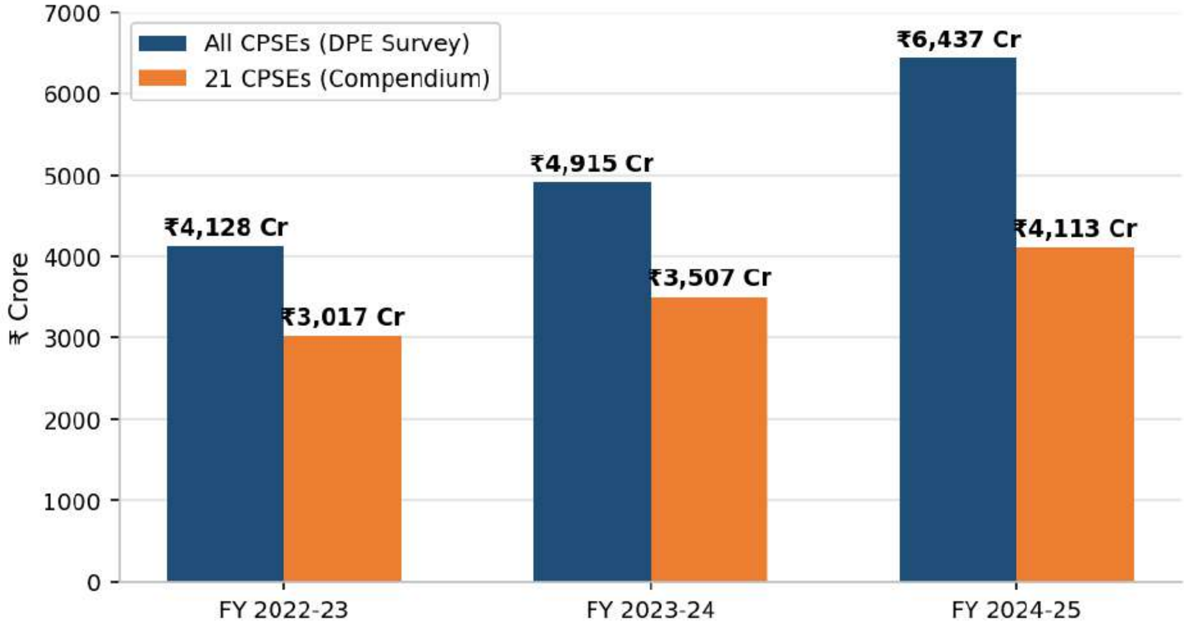
Source: Summary Report, Bharat CPSEs' Capacity Building Workshop on CSR Governance, 12 March 2026 | Joint initiative: CBC, DPE & IICA.

02 India's CSR Landscape Macro Overview (CPSEs)

All CPSEs 5-year trend & 21 CPSEs 3-year trend | FY 2022-23 to FY 2024-25

Central Public Sector Enterprises represent approximately one-sixth of total national CSR spend. The following comparison shows total CPSE CSR expenditure (all eligible CPSEs as reported in the DPE Public Enterprises Survey) alongside the 21 CPSEs covered in this Compendium demonstrating their representativeness and trajectory over three financial years.

Figure 1: CSR Expenditure Comparison All CPSEs vs 21 Selected CPSEs (₹ Crore), FY 2022-23 to FY 2024-25



Source: DPE Public Enterprises Survey (All CPSEs) and Pre-Conclave Questionnaire, March 2026 (21 selected CPSEs).

*Note: The data for the **21 Selected CPSEs** (totaling ₹4,113 Cr for FY 202425) primarily reflects their statutory **CSR Obligation**, whereas the macro figure for **All CPSEs** (₹6,437 Cr) represents the **Actual Expenditure.***

Key Insight: *All CPSE CSR surged 55.9% from ₹4,128 Cr (FY22-23) to ₹6,437 Cr (FY24-25), with a sharp 31.1% acceleration in FY24-25 alone. The 21 selected CPSEs grew **36.3%** over the same period from **₹3,017 Cr** to **₹4,113 Cr** and represent 63.9% of total CPSE CSR in FY24-25, confirming they are highly representative of the CPSE CSR universe.*

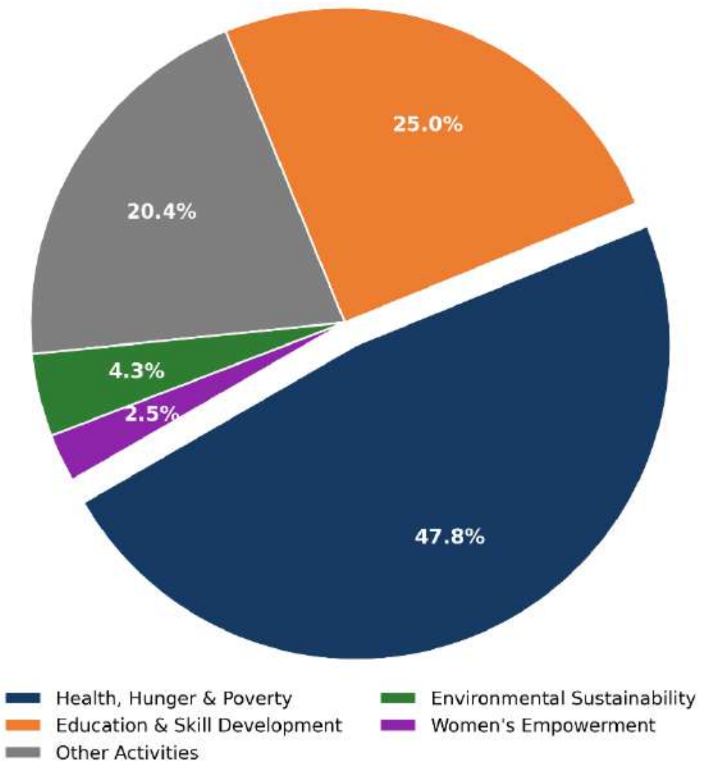
India's CSR Landscape Sector-wise Distribution

21 CPSEs | FY 2024-25 (₹ Crore)

The Sector-wise CSR distribution of the 21 CPSEs broadly reflects the sectoral pattern in the All-CPSE universe as reported in the DPE Public Enterprises Survey FY 2024-25, validating that this Compendium's sample is highly indicative of the national CPSE CSR portfolio.

Figure 2: Sector-wise CSR Distribution 21 CPSEs FY 2024-25

Total CSR Obligation: Rs 4,113 Crore



Source: *Pre-Conclave Questionnaire, March 2026.*

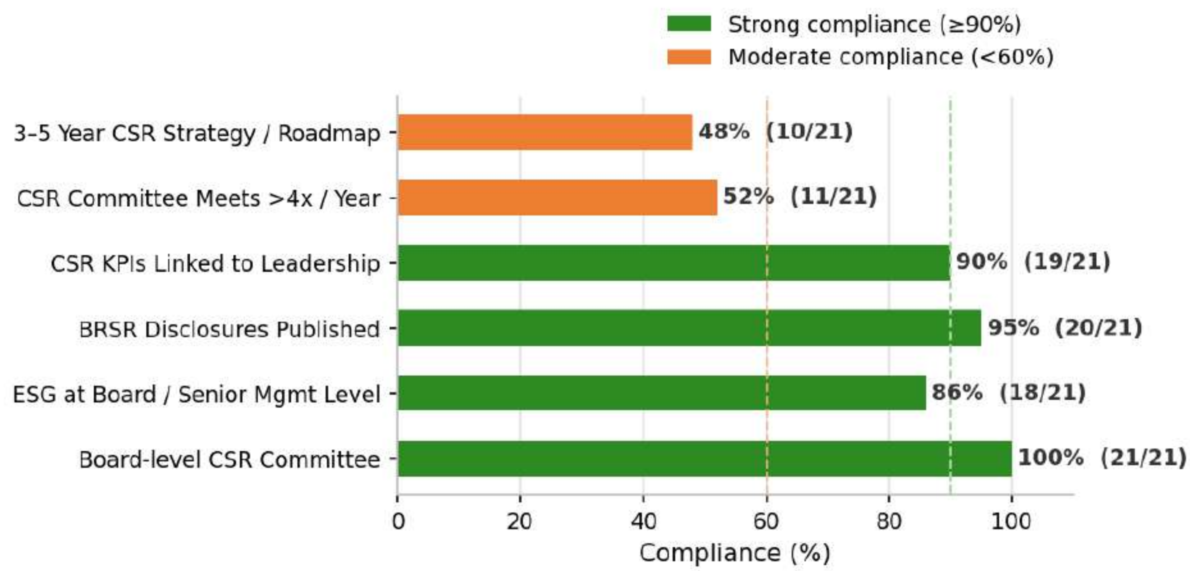
Key Insight: *In the 21 CPSE sample, Health, Hunger & Poverty dominates at 47.8%, reflecting DPE's mandated 'Health & Nutrition' annual theme for FY 2024-25. Education & Skill Development follows at 25%, and Other Activities account for 20.4%. Environmental Sustainability (4.25%) and Women's Empowerment (2.48%) account for a relatively small share of reported CSR allocations in the 21 CPSE sample, even though these areas feature prominently in national development priorities.*

03 CSR Governance Maturity Across 21 CPSEs

6-indicator framework | Scores rated: Strong (≥5.5) / Moderate (45) / Developing (<4)

The governance assessment uses six binary indicators drawn directly from questionnaire responses. Each indicator scores 1 point (or 0.5 for meeting frequency of 3-4 per year), giving a maximum governance score of 6. This section presents both the aggregate compliance picture and the distribution of governance maturity across CPSEs.

Figure 3: CSR Governance Maturity 6-Indicator Compliance (21 CPSEs)



Source: Pre-Conclave Questionnaire, March 2026.

Governance Score Distribution

Rating	Score	No. of CPSEs	CPSEs
Strong	5.5 - 6.0	10	POWERGRID, Indian Oil, CIL, NTPC, REC, BEL, RVNL, IRCON, NLCIL, EIL
Moderate	4.0 - 5.0	8	NALCO, SJVN, ONGC, Oil India, GAIL, NMDC, HPCL, NHPC
Developing	< 4.0	3	CWC, SECI, HAL

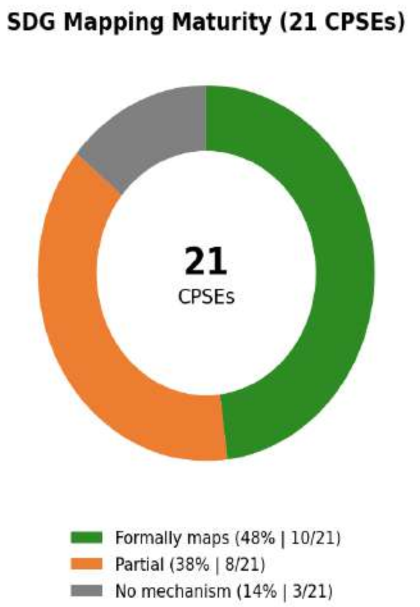
Key Insight: *Governance foundations are strong 100% have Board-level CSR Committees and 95%+ publish BRSR disclosures. However, only 52% (11/21) hold CSR Committee meetings more than 4 times per year, and only 48% have a documented 3-5-year CSR strategy. This compliance-strategy gap is the central governance challenge for DPE to address. Participants recommended that DPE may consider encouraging 3-5-year CSR roadmaps and higher minimum committee-meeting frequency through its guidelines for CPSEs, to strengthen the link between compliance and long-term strategy with CBC supporting through capacity building.*

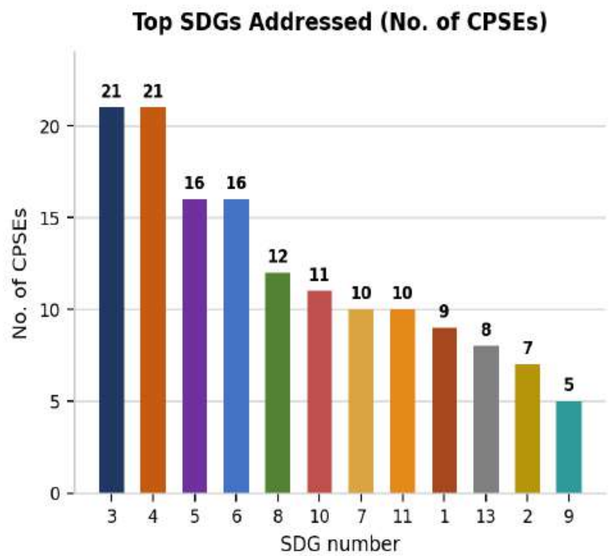
04 SDG Alignment & Geographic Impact

SDG mapping maturity, top SDGs addressed, Aspirational Districts & beneficiary reach

SDG alignment is an area of significant aspiration but uneven execution. While CPSEs are broadly aware of the Sustainable Development Goals, the quality of alignment ranges from rigorous indicator-based mapping (a minority) to informal conceptual alignment (the majority). Geographic concentration particularly in Aspirational Districts is a key policy lever.

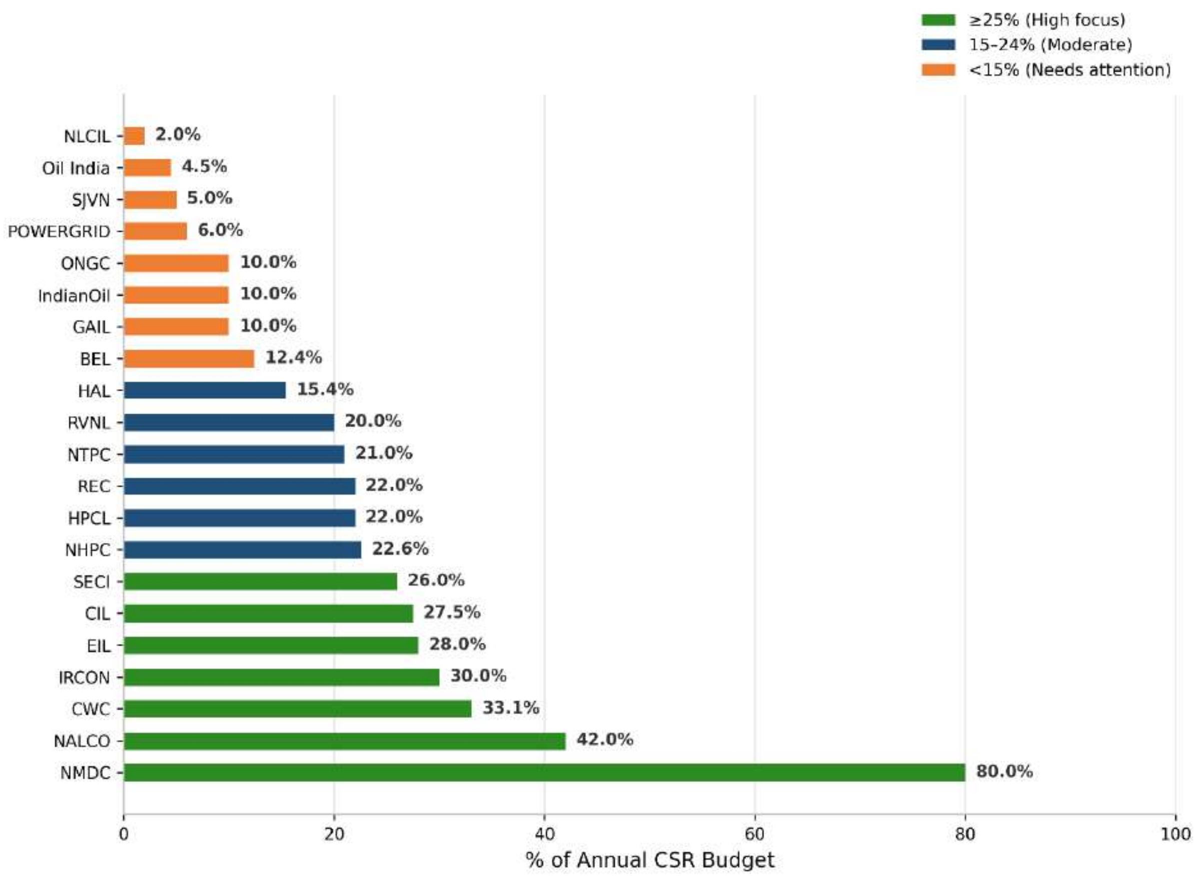
Figure 4: SDG Alignment Across 21 CPSEs





Source: Pre-Conclave Questionnaire, March 2026.

Figure 5: % of CSR Budget in Aspirational Districts All 21 CPSEs (sorted lowest to highest)



Source: Pre-Conclave Questionnaire, March 2026.

The figures presented here relate only to CSR expenditure in Aspirational Districts for FY 2024-25 and are included solely to indicate CPSE contribution in these districts. They should not be used for comparative assessment across CPSEs, as many companies also undertake substantial CSR activities in other backward and project-affected regions outside the Aspirational District framework

> **Key Insight:** *Healthcare (SDG 3) and Education (SDG 4) are near-universal all 21 CPSEs (100%) driven by DPE's annual thematic mandates. Only 48% formally map to SDGs with indicators. 95% of CPSEs want a standardised SDG toolkit, a near-unanimous mandate to act on.*

05 From Compliance to Strategy

Session I findings | Structural shifts in CSR orientation across CPSEs

A review of questionnaire responses and workshop deliberations confirms that CSR in CPSEs has increasingly institutionalised as a structured governance function rather than ad-hoc philanthropy. Most enterprises have formal governance mechanisms, multi-tier selection processes, and monitoring systems that combine internal field monitoring with independent third-party evaluation.

Key Structural Observations

- Most CPSEs follow a multi-layer evaluation process screening proposals on: social impact potential, sustainability, alignment with national priorities, and measurable outcomes.
- CSR planning is increasingly based on local socio-economic needs assessments conducted through field units and district administration consultations.
- CPSEs are aligning CSR programmes with national flagship missions including rural development, healthcare strengthening, skill development and Aspirational Districts.
- Monitoring increasingly combines internal monitoring, beneficiary feedback, qualitative case studies, and independent third-party evaluations.
- ESG integration is a recurring theme CPSEs increasingly view CSR as a strategic tool for sustainability and stakeholder trust, not a regulatory obligation.

MSDE's Linkage to CSR PM-SETU Scheme

The Ministry of Skill Development & Entrepreneurship (MSDE) presented a compelling case for CPSEs to act as Anchor Industry Partners (AIPs) under the PM-SETU scheme for ITI cluster transformation. CPSEs can leverage CSR for demand-driven skilling that builds human capital for Viksit Bharat @2047.

IICA's Recommendations

- Mega-consortium of PSEs for exploring social experimentation and high-impact long-term CSR projects
- Match-making digital portal for greater convergence among CPSEs and other stakeholders
- Standardised Need & Impact Assessment SOPs throughout the CSR regime
- Shift from spend-driven to demand-driven models with clear institutional partnerships

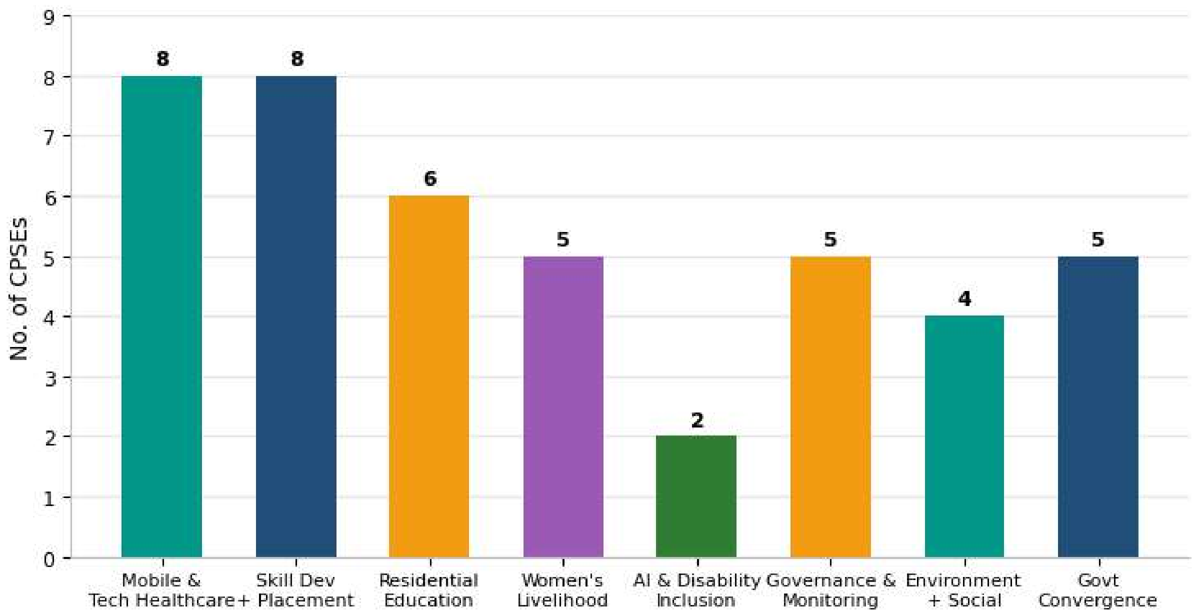
Key Insight: *The evidence points to a clear structural shift CSR in CPSEs is no longer ad-hoc philanthropy but an institutionalised governance function, with formal proposal screening, needs-based planning, and monitoring that combines internal review with independent third-party evaluation. The frontier now is strategic depth: moving from spend-driven compliance towards demand-driven, outcome-oriented programmes aligned with national missions. Realising this shift at scale may benefit from standardised need-and-impact assessment SOPs and clearer institutional partnerships, an area where IICA support could add value.*

06 Innovative CSR Models & Best Practices

8 replicable themes 21 CPSE case studies

This section presents the most innovative, replicable, and scalable CSR mechanisms adopted by participating CPSEs, organised into 8 thematic clusters. Each cluster is supported by specific CPSE examples and case studies that demonstrate measurable, ground-level impact.

Figure 6: Innovation Themes No. of CPSEs with Replicable Models across 8 thematic categories (all 21 CPSEs)



Source: Pre-Conclave Questionnaire, March 2026 (Q28 responses).

Note: The eight themes and the entries under each present a portfolio view of replicable CSR models across the 21 participating CPSEs. Inclusion of a CPSE under a theme highlights the strength of that specific initiative; it does not mean the CPSE operates only in that area. Most participating CPSEs undertake CSR activity across several themes, and the entries below are illustrative examples drawn from broader portfolios rather than exhaustive lists.

Theme 1: Mobile & Technology-Enabled Healthcare Delivery

The most widely adopted innovation across respondents is the Mobile Medical Unit (MMU) or Hub-and-Spoke healthcare model. These models are highly scalable as they leverage mobility and technology to serve dispersed populations without requiring permanent infrastructure.

EIL: Project Sanjeevani Hub-and-Spoke mobile healthcare reaching 50,000+ beneficiaries across remote communities

GAIL: GAIL Arogya 61 MMUs across 32 districts in 13 states; ~10 lakh beneficiaries in FY25; free consultations and medicines

IRCON: Maternal Health & Anemia Awareness in Chitrakoot Aspirational District behaviour change for maternal mortality reduction

IndianOil: Drone-based delivery of vaccines and medical supplies in tribal Odisha subsequently replicated by the Arunachal Pradesh government

POWERGRID: Tele-ICU model enabling remote critical care support in underserved regions

SECI: Health ATM Machines automated health kiosks in rural CHCs of Banaskantha, Gujarat, providing instant diagnostics

REC: Healing Little Hearts financial support for life-saving paediatric cardiac surgeries for underprivileged children; programme operational across multiple states in partnership with empanelled hospitals.

SJVN: Mobile Medical Unit Programme multi-state MMU network providing doorstep primary healthcare in project-affected and remote communities, with approximately 17 lakh cumulative beneficiaries reached to date.

Theme 2: Skill Development with Employment Linkage

Multiple CPSEs have moved beyond standalone training to outcome-linked skill development programmes that guarantee or facilitate placement. EIL's asset-light approach partnering with established national institutes like CIPET and NBCFDC achieved 2,500+ placements with ~80% placement rate.

NALCO: Skilling to Working residential NSDC-certified training for tribal youth; 100 youth trained, 80% placement, ₹18,000₹20,000/month earnings

EIL: Project Praveen 2,500+ trained, ~80% placement rate in organised sector, asset-light model using CIPET partnership

POWERGRID: Vocational training for 3,000 youth in Banka (Bihar) and Malda (WB); 70-90% placement rates

SJVN: ITI upgradation at Nirmand and Kumarsain with industry-standard machinery replicable public private skilling model

Oil India: OIL Super 30 free residential coaching for IIT-JEE/NEET aspirants in Assam; ~1,000 students impacted directly

Theme 3: Residential Education for Tribal & Marginalised Children

Programmes providing holistic residential support academics, nutrition, accommodation address multiple barriers to education simultaneously. This model is replicable in any region with low literacy, conflict, or tribal populations.

NALCO: Indradhanush ~1,300 tribal students from mining-affected villages in Koraput sponsored in residential schools since 2012 at KISS Bhubaneswar

HAL: Integrated education model in Koraput and Healthcare & Rehabilitation Centre for homeless and mentally challenged women

NTPC: Girl Empowerment Mission (GEM) 4-week residential workshop for 12,740+ girls across 41 locations; 532 GEM girls admitted to NTPC township schools up to Class XII; DIGI-SHIKSHA in 19 schools impacting 8,400 students.

RVNL: Educational Hostels, Narainpur sponsorship of residential hostel facilities in the Aspirational District of Narainpur (Chhattisgarh), providing academic support, accommodation and holistic development for children from marginalised tribal communities in the Bastar region.

NMDC: Balika Shiksha Yojana a flagship girls' nursing-education programme in the Bastar Division; 785 tribal/BPL girls sponsored to date for B.Sc Nursing and GNM courses (currently ~200 girls/year), who join government and private healthcare institutions as nurses.

Theme 4: Women's Livelihood & Empowerment Models

The combination of skills training with productive assets (looms, sewing machines, workspace) ensures sustainability beyond the project period. Adding market linkage as a third pillar further strengthens long-term outcomes.

NHPC: Automatic Handloom Training for 160 women in Kamle District, Arunachal Pradesh model successfully replicated at Subansiri Lower HE Project

NLCIL: Skills + sewing machines model; women empowered with tangible productive assets for independent livelihoods

HAL: Apparel Unit for tribal women in Koraput sustainable income generation for marginalised communities

IndianOil: Solar Eri Spinning (Meghalaya) solar-powered spinning replaced hand-spinning; output 50g→250g/day; income ₹3,000→₹15,000/month

IRCON: Digital Skill Development Platforms for Women in remote project areas bridging the digital divide for women beneficiaries

Theme 5: Technology & AI for Disability and Social Inclusion

AI-powered and technology-driven inclusion programmes offer low-cost, high-impact solutions that are highly replicable across Aspirational Districts and urban poor populations.

ONGC: SAARTHI Assistive Mobility Aid & Jyoti AI Pro AI-powered smart glasses and mobility aids for visually impaired; 17,650+ beneficiaries since 2017

ONGC: PET-CT Scanners and High Energy Linear Accelerators (HELA) at 8 Government Hospitals pan-India advanced cancer care in public health system

BEL: ALIMCO partnership assistive devices to persons with disability, extending BEL's technical expertise into social inclusion

BEL: Mobile Science Lab (Lab-on-Wheels) 80+ experiment kits deployed in Aspirational District Kumuram Bheem Asifabad, Telangana, reaching 6,159 tribal school students through hands-on STEM learning.

Theme 6: Governance, Monitoring & Accountability Mechanisms

Systemic governance innovations ensure CSR effectiveness and replicability across organisations. These mechanisms are best-practice governance models replicable across all CPSE CSR programmes.

POWERGRID: ERP-linked CSR Digital Portal real-time expenditure tracking, transparency, and remote site monitoring through video verification

CIL: Robust MoU framework with milestone-based payments and visibility clauses; portal for IA selection (in development)

REC: Mandatory NGO grading by CRISIL/CARE/IRR (top-3 category required); 2x annual turnover financial eligibility benchmark

NTPC: SROI (Social Return on Investment) framework rigorous tool evaluating social, environmental and economic value of CSR interventions

ONGC: ONGC CSR online portal (ongccsr.co.in) agencies submit proposals and track progress in real-time; 100% third-party evaluation of >₹1 Cr projects

Theme 7: Environment-Linked CSR with Dual Social Benefits

Projects delivering both environmental and social co-benefits represent the highest-value CSR investments. These models align simultaneously with ESG commitments and community development goals.

EIL: Miyawaki Forest Model high-density urban afforestation (10x faster growth, 30x denser than traditional), 10,000 saplings with 90% survival rate

NLCIL: Project Jal Paryapt rejuvenation of 48 community water bodies improving groundwater, aquaculture and livestock productivity

EIL: Project Prakriti 500+ modular solar street light installations; eliminates electricity costs for village panchayats

SJVN: 8,500 solar street lights across 78+ Gram Panchayats in HP; 4050% reduction in nighttime accidents (as reported by SJVN)

Theme 8: Government Convergence & Community Participation Models

CSR resources that complement government schemes rather than duplicating them maximise community impact and ownership. Existing government delivery infrastructure enhances scalability significantly.

GAIL: Alignment of CSR with District Administration and Local Self-Government priorities across 32 districts; 7-pillar GAIL-Hriday framework

SECI: Farmer Producer Organisation (FPO) formation for long-term institution building in livelihood projects communities own their economic future

HAL: Sustained focus on Government-designated Aspirational Districts ₹80 Cr invested in Aspirational Districts till FY25; Koraput focus area

CWC: Adoption of Aspirational District villages for Digital Learning and Livelihood Enhancement; convergence with government welfare schemes

CIL: Thalassemia Bal Sewa Yojana collaborative model between CIL, NGOs and Health Ministry for bone marrow transplants for underprivileged children

> **Key Insight:** *Successful CSR models should be shared and reused across CPSEs, not confined to the company that created them. NHPC's handloom-training model (since replicated at another of its projects), IOCL's drone-based healthcare (later adopted by the Arunachal Pradesh government), and NTPC's Girl Empowerment Mission all show how one CPSE's proven idea can be taken up by others. A formal Knowledge-Sharing Platform endorsed by all 21 CPSEs would make this replication a routine, organised practice rather than a matter of chance.*

07 ESG Integration Going Beyond CSR

Net Zero 2070, Green Credits, BRSR Core & ESG-CSR convergence

A consistent theme across all 21 CPSE responses is the progressive integration of CSR into a broader ESG framework. CPSEs increasingly view CSR as a strategic tool for long-term sustainability and stakeholder trust. However, the maturity of ESG integration varies significantly, with most CPSEs at the early stages of formalising this linkage.

CPSE ESG Readiness Signals

86%	95%	100%	95%
ESG at Board/Senior Mgmt Level	BRSR Disclosures Published	Schedule VII Aligned	Want SDG Toolkit

Key ESG Themes from Workshop

Environmental (E)

- Green Credit Programme (GCP) incentivising voluntary environmental actions by CPSEs
- Net Zero by 2070 CPSE CSR as an instrument of India's decarbonisation pathway
- CCUS (Carbon Capture, Utilisation & Storage) as emerging CSR frontier for energy CPSEs
- Afforestation and biodiversity conservation CPSE land assets as green infrastructure

Social (S)

- Alignment with BRSR Core mandatory for top 1,000 listed companies; CPSE standard-setter
- Healthcare, education and livelihood as core SDG contributions tracked in ESG reports
- Disability, tribal inclusion and gender equity as ESG KPIs beyond compliance

Governance (G)

- Board-level ESG oversight near-universal (86%) but strategic CSR roadmap only 48%
- Standardised impact measurement and SROI as next governance frontier
- Digital monitoring (geo-tagging, real-time dashboards) as accountability infrastructure

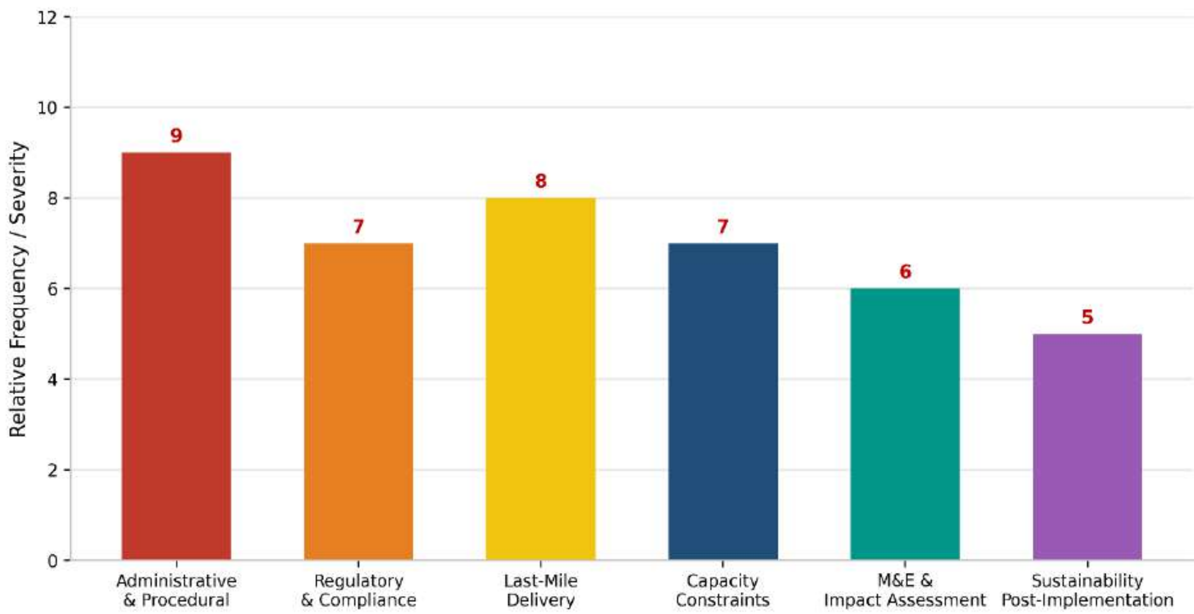
Key Insight: *ESG readiness among CPSEs is encouraging 86% have Board or senior-management ESG oversight, 95% publish BRSR disclosures, and all are Schedule VII-aligned. As the ESG–CSR linkage continues to be formalised, the opportunity ahead lies in capability standardised frameworks, measurement tools and trained personnel. With all 21 CPSEs anticipating deeper integration by 2030, this is a natural area where institutional support may add value.*

08 Key Challenges & Capacity Gaps

Thematic analysis from all 21 CPSEs and Round Table groups

CSR implementation challenges are primarily driven by administrative delays, regulatory complexities and coordination issues, compounded by capacity gaps, weak monitoring systems, and last-mile delivery difficulties in remote areas. Limited community ownership and sustainability concerns further affect long-term impact.

Figure 7: Key Challenge Categories in CSR Implementation Thematic frequency analysis based on responses (all 21 CPSEs)



Source: Pre-Conclave Questionnaire, March 2026 (Q30 and Q31 responses).

Administrative & Procedural

- Delays in approvals, MoUs, tendering and internal clearances
- Rigid timelines (financial year fund utilisation, 1+3-year project limits)
- Extensive documentation and compliance requirements
- Delays in utilisation certificates and project closure processes

Regulatory & Compliance Complexity

- Interpretation challenges under Schedule VII and CSR Rules
- Frequent regulatory updates increasing compliance burden
- Mandatory impact assessment for large projects adds resource requirements
- External references or representations influencing project selection

Last-Mile Delivery

- Remote, tribal or geographically difficult areas create operational challenges
- Logistical constraints affecting project monitoring
- Disruptions due to natural calamities or unforeseen events
- Language barriers and documentation non-compliance among implementing agencies (ONGC's specific experience)

Capacity Constraints

- Limited availability of skilled CSR/ESG manpower in CPSE departments
- Lack of capable and credible implementing partners (NGOs) especially in remote areas
- Underprepared implementing agencies documentation, governance, scale
- 68-month delays in government agency re-approvals (HAL's experience)

Monitoring & Impact Assessment

- No standardised indicators for impact measurement across CPSEs
- Difficulty in collecting reliable community-level data
- Resource-intensive multi-geography monitoring
- Data gaps affecting SDG attribution and ESG reporting credibility

Sustainability post-implementation

- Poor maintenance of assets created after project completion
- Under-utilisation of assets after CPSE exits
- Limited local capacity for long-term upkeep without external support

Coordination & Stakeholder Alignment

- Effective CSR implementation requires sustained coordination across government agencies, NGOs, district administration, and communities each with distinct mandates, timelines, and accountability frameworks. Managing this complexity adds substantial overhead to every stage of the project cycle.
- Progress is often contingent on the responsiveness of local authorities, whose attention is divided across competing administrative priorities. Delays in statutory approvals, land clearances, and No Objection Certificates from district or state bodies frequently push timelines beyond planned schedules.
- The structural feature of frequent government officer transfers disrupts established working relationships and requires CSR teams to rebuild institutional trust with new interlocutors, often resetting approvals and negotiations already in progress.
- Misalignment between corporate sustainability objectives and immediate community needs particularly in areas already served by government flagship programmes can lead to duplication of effort, community confusion, or outright resistance to CPSE-led interventions.

Community Ownership & Participation

- Achieving genuine community ownership is a persistent challenge across CPSE CSR programmes. Projects that succeed technically can fail to deliver sustained impact when communities do not internalise the intervention as their own particularly after the CPSE withdraws at project completion.
- Mobilising participatory engagement, especially among women, tribal communities, and socially marginalised groups, requires sustained, culturally sensitive facilitation that is difficult to sustain at the scale and pace that large PSU CSR programmes demand.
- Gender and social norms around women's mobility, decision-making, and participation in livelihood activities constrain the design and reach of several health, skills, and economic empowerment interventions.
- A persistent mismatch between expectations shaped by earlier government entitlement programmes and the design parameters of CSR projects leads to passive participation, low ownership, and diminished long-term impact.

Financial & Utilisation Constraints

- The mandatory financial year-end utilisation cycle creates artificial spending pressure that can compromise project quality, force premature commitment to underprepared implementing partners, or push CPSEs towards outputs that are easier to deliver quickly rather than interventions that are strategically more valuable.
- The current 1+3-year project duration limit structurally disadvantages multi-year social investments in education, environment, and livelihood sectors where meaningful outcomes require sustained engagement over five or more years.
- Balancing DPE-notified national spending themes with locally identified community needs requires a degree of flexibility that current regulatory parameters do not consistently permit, creating tension between compliance and contextual relevance.

How These Challenges Affect Timelines, Scale and Outcomes

The cascading effect of administrative, regulatory, capacity, and coordination challenges is not abstract; it manifests in concrete and measurable ways across three dimensions that define CSR programme performance: how long projects take, how many people they can reach, and how much they ultimately achieve. CPSE responses confirm that these are systemic patterns, not isolated incidents.

Effect on Project Timelines

- Approval and procurement delays routinely push project commencement beyond planned start dates by three to six months, with some CPSEs reporting that re-approval cycles consume nearly a full year.
- Time-sensitive interventions, scholarship cycles, monsoon-linked water projects, seasonal health camps miss their implementation windows entirely when administrative processes are slow, effectively deferring impact by a full year.
- Documentation and compliance requirements at every stage from partner selection to fund disbursement, utilisation certificates, and project closure introduce friction that multiplies across the portfolio of a large CPSE managing dozens of concurrent projects.

- Mid-course corrections necessitated by partner failure, policy changes, or community resistance often require full re-approvals, resetting timelines and eroding the momentum built in earlier phases.

Effect on Programme Scale

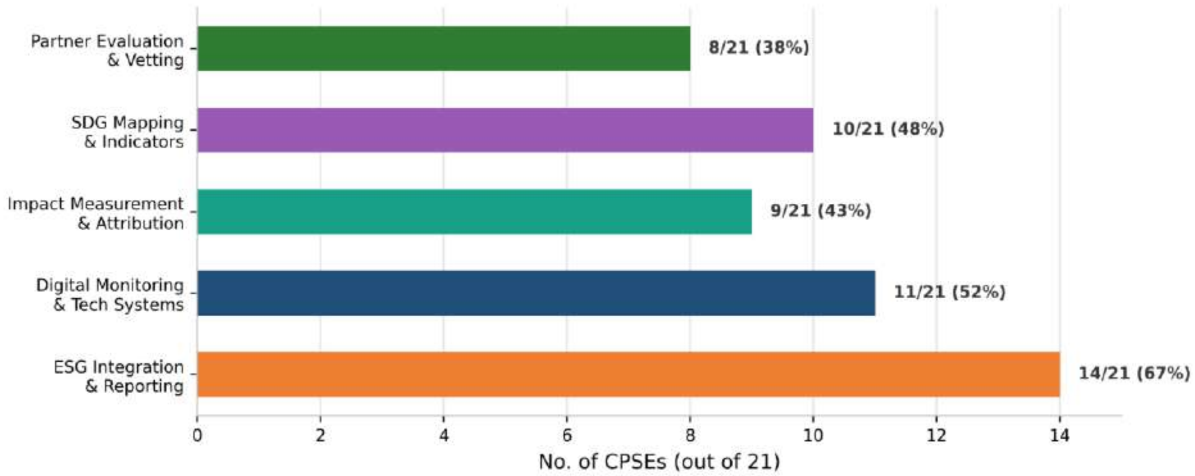
- The absence of a rated, credible implementing partner ecosystem particularly in remote and tribal areas acts as a hard ceiling on scale. Large CPSEs with significant obligations consistently report an inability to find credible partners who can absorb and deploy funds effectively.
- Geographic expansion into difficult terrain is further constrained by logistical limitations, forcing CPSEs to concentrate CSR investment in accessible areas and under-serve communities that most need support.
- Phased rollout becomes the operational default, with annual beneficiary targets regularly moderated downward to reflect ground realities, a pattern that compounds over successive financial years into a significant aggregate scale deficit.
- Multi-state or multi-district programmes face disproportionate coordination costs that are not adequately compensated by administrative budgets, creating a structural disincentive for the ambitious, integrated programmes that national development priorities require.

Effect on Outcomes

- Prolonged timelines reduce community enthusiasm and erode the trust that effective social programmes depend on. Beneficiaries who wait months for promised interventions are less likely to be active participants when the programme eventually starts.
- Utilisation pressure leads to quality compromises: funds released to underprepared partners, interventions designed for administrative convenience rather than strategic impact, or outputs measured in disbursements rather than outcomes.
- The most meaningful outcomes livelihood sustainability, behavioural change, institutional capacity, community resilience are precisely those least captured by output-focused monitoring systems, creating an accountability gap that the current framework does not adequately address.
- Without standardised cross-CPSE indicators, comparable evidence of social return is effectively unavailable, weakening the policy case for progressive CSR regulations and limiting CBC's ability to demonstrate the aggregate developmental contribution of public sector CSR.
- Post-completion sustainability gaps mean that physically completed projects, community health centres, skilling infrastructure, and afforested land often fail to deliver their intended long-term returns due to the absence of local institutional capacity for ongoing management.

Beyond the structural and procedural challenges set out above, CPSEs also pointed to a set of internal capability gaps areas where governance intent and oversight are firmly in place, but the technical tools, systems and trained personnel needed to deliver and measure impact are still developing. Framed as opportunities rather than shortcomings, these self-reported gaps indicate where targeted institutional support could add the most value.

Figure 8: Capacity Gaps Cited by CPSEs No. of CPSEs identifying each gap (Q32 questionnaire responses)



Source: Pre-Conclave Questionnaire, March 2026 (Q32 responses).

Key Insight: *The experience of these 21 CPSEs is encouraging: commitment and resources are firmly in place. The opportunity now is to strengthen the supporting frameworks and tools so they keep pace with the growing scale and reach of CSR. The most consistently cited gap is ESG integration (67%), followed by digital monitoring (52%), SDG mapping indicators (48%) and impact measurement (43%): most CPSEs have clear governance intent but lack the technical tools and trained personnel to translate it into measurable outcomes. Addressing this calls for systemic reform, extended project timelines, standardised monitoring frameworks and a professionally rated partner ecosystem anchored by a single, digitally enabled coordination layer. The most systemic step would be to upgrade the existing National CSR Exchange Portal (csrxchange.gov.in) into a full CSR management platform for CPSEs, adding the capabilities it currently lacks: real-time monitoring, SDG tagging, partner rating and a best-practice case-study library.*

09 Suggested Solutions & Strategic Collaborations

Questionnaire responses and Round Table group recommendations

The following interventions were recommended by CPSEs through their questionnaire responses and by Round Table discussion groups during the workshop. They are organised by the three areas identified for CBC, IICA action and by systemic platform-level solutions.

i. Strengthening CSR Strategy

- Develop standardised CSR frameworks, toolkits and long-term roadmaps aligned with national priorities and SDGs
- Support evidence-based CSR planning including need assessment, sector prioritisation and scalable intervention design
- Create a central knowledge repository of best practices, case studies and successful replicable models
- Facilitate cross-learning platforms and inter-CPSE knowledge exchange forums
- Promote cluster-based and high-impact interventions in Aspirational Districts
- Develop standardised impact measurement frameworks (e.g., SROI, outcome-based metrics)

ii. Improving ESG Integration

- Develop standardised ESG guidelines, frameworks and reporting templates aligned with BRSR, BRSR Core and global standards
- Issue sector-specific ESG integration toolkits and benchmarks for CPSE categories
- Conduct capacity-building programmes on ESG frameworks, sustainability reporting and climate risk management
- Enable linkages between CSR outcomes and ESG value creation (environmental credits, sustainability goals)
- Provide monitoring tools for environmental and social impact tracking at project level

iii. Building Leadership Capacity

- Design and deliver structured training programmes and certification courses for CSR/ESG professionals
- Organise leadership development workshops on sustainability governance, strategic CSR and stakeholder engagement
- Establish mentorship frameworks for emerging CSR leaders across CPSE categories
- Conduct quarterly capacity-building programmes for continuous learning and updates on regulatory changes

iv. Scalable Platform Solutions Round Table Consensus

Centralised CSR Management Portal: End-to-end online portal (like GeM/IBC) accessible to all CPSEs, state govts, NGOs and district administration linking CSR-1 and DARPAN portals

SDG Decision Tree: Standardised tool for mapping projects to SDGs with outcomes; standardised need assessment formats; SOPs for entire CSR execution cycle

Partner Database & Rating System: Centralised database of rated, credible implementing agencies; government-empanelled impact assessment agency; mandatory NGO grading (CRISIL/CARE-style)

Project Duration Extension: Extend multi-year CSR project timelines beyond 1+3 years; expand eligible IAs to include municipal corporations and paramilitary forces

CSR Funds Pooling: Create an entity to pool CSR funds across CPSEs for large-scale, long-duration projects; establish a 'Proposal Bank' of high-impact proposals

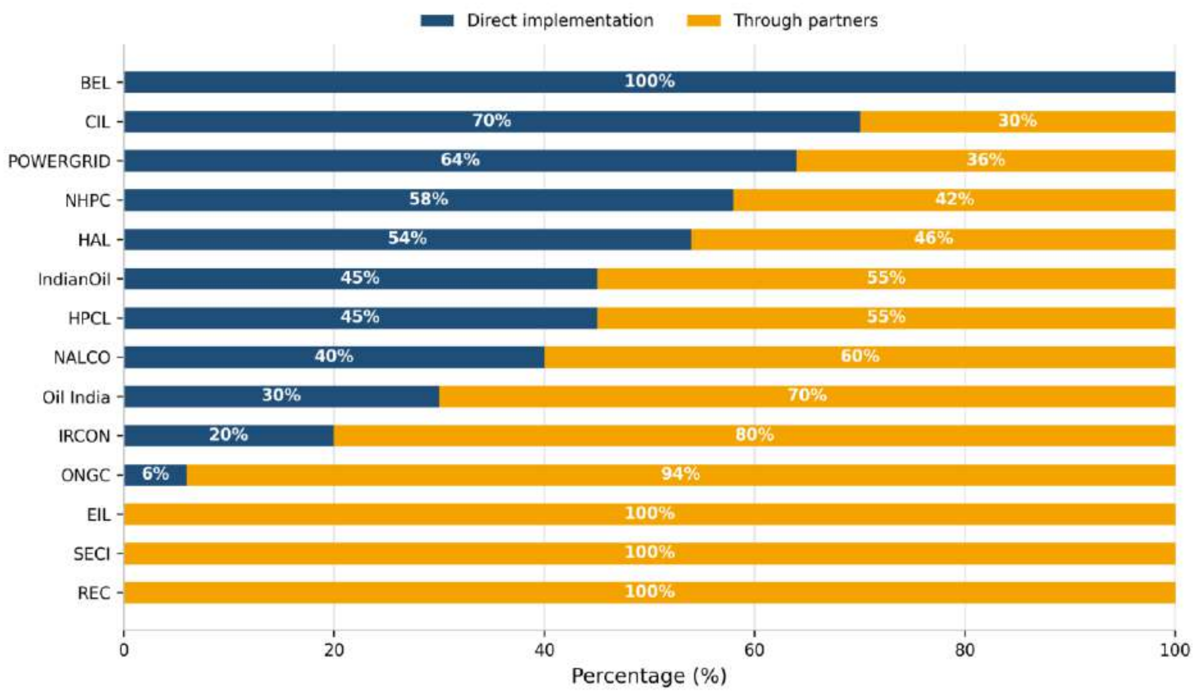
Recognition & Awards: DPE to introduce CSR Excellence Awards to incentivise innovation, scale and measurable impact

10 Implementation Model Direct vs. Through Partners

Quantitative analysis of CSR delivery mechanisms across 21 CPSEs

The implementation spectrum ranges from fully in-house delivery to 100% partner-dependent models. Most CPSEs use a partner-dominant approach appropriate for scale, but this requires robust partner selection and monitoring frameworks.

Figure 9: Implementation Model Direct vs. Through Partners (%), CPSEs with disclosed data (14 of 21)



Source: Pre-Conclave Questionnaire, March 2026 (Q25 responses).

Note: Seven CPSEs did not disclose a split at all (RVNL, NTPC, GAIL, CWC, NLCIL, NMDC, SJVN)

Key Insight: *Partner-heavy CPSEs (ONGC at 93.63%, EIL, SECI and REC at 100%) may adopt mandatory NGO grading a model pioneered by REC (CRISIL/CARE top-3 requirement + 2x turnover benchmark) that may be standardised across all CPSEs through a DPE circular. BEL demonstrates the viability of 100% in-house implementation for organizations with sufficient technical and field capacity.*

11 CPSE-wise Data Summary

Quantitative overview for all 21 CPSEs Financial, Governance & Impact

The following tables provide a consolidated quantitative reference for all 21 CPSEs across key dimensions. Data sourced from pre-conclave questionnaire submissions and cross-verified against uploaded documents.

Table A: Financial Overview All 21 CPSEs (₹ Crore)

CPSE	Sector	Turnover FY25	Avg NP (3FY)	Ob. FY23	Ob. FY24	Ob. FY25
BEL	Defence	23,024	5,389	57.48	65.98	81.89
RVNL	Railways	19,869	1,331	23.46	25.24	28.80
CWC	Warehousing	2,777	593	20.14	10.93	11.21
GAIL	Oil & Gas	1,36,960	8,302	90.78	142.45	149.06
HPCL	Oil & Gas	4,66,346	5,185	154.85	64.22	80.36
POWERGRID	Power	41,431	17,540	342.69	342.69	367.70
IRCON	Infrastructure	10,193	687	10.10	11.64	14.13
NALCO	Mining	16,662	3,957	36.64	48.15	57.93
NLCIL	Mining & Power	10,286	2,243	44.87	44.87	44.87
NMDC	Iron Ore	23,668	≈9,557	186.70	197.07	191.14
SJVN	Hydro Power	2,897	1,516	30.32	30.32	30.32
Indian Oil	Oil,Gas & Energy	8,45,513	20,274	257.60	422.40	539.20
Oil India	Oil & Gas	23,987	6,876	74.74	115.98	137.51
ONGC	Petroleum	6,63,262	38,744	452.00	650.00	908.00
CIL	Coal Mining	1,43,369	34,798	534.00	534.00	534.00
NHPC	Hydro Power	8,994	4,115	72.14	80.04	82.30
NTPC	Power Gen.	1,74,413	20,599	310.00	337.98	383.07
EIL	Engg. Consult.	3,028	467	7.29	7.29	7.29
HAL	Defence	30,105	7,303	103.28	119.98	167.11
SECI	Renewable Energy	15,185	540	4.77	6.29	8.53
REC	Power & Renewables	55,911	14,424	202.65	249.86	288.48

Notes on Table A: All figures are self-reported by the respective CPSEs and have not been independently audited. In a few cases the stated Average Net Profit and year-wise Obligation do not arithmetically reconcile at 2%. This is not indicative of non-compliance and typically reflects (i) the Section 198 basis under the Companies Act, 2013 differing from the average shown here; (ii) set-off of excess CSR from earlier years under Section 135(5) read with Rule 7(3) of the Companies (CSR Policy) Rules, 2014; (iii) the original unit of submission (Lakh vs Crore); or (iv) use of a single-year, three-year average, or Budget-Estimate figure in place of the strict statutory basis. Separately, where a single figure is shown against multiple financial years, or where a forward-year (FY 2025-26) obligation appears, the label should be read accordingly. For the authoritative compliance position of any CPSE, please refer to that company's CSR-2 filing and Annual Report.

Table B: Governance Score & SDG Alignment All 21 CPSEs

CPSE	Gov. Score /6	Rating	SDG Mapping	Aspir. Dist %	Beneficiaries
BEL	5.5	Strong	Yes	12.4%	17.2 Lakh
RVNL	5.5	Strong	Yes	20%	N/D
CWC	2.5	Developing	Partial	33.1%	0.02 Lakh
GAIL	4.0	Moderate	No	10%	15 Lakh
HPCL	5.0	Moderate	Partial	22%	40 Lakh
POWERGRID	6.0	Strong	Yes	6%	300 Lakh
IRCON	5.5	Strong	Yes	30%	0.10 Lakh
NALCO	4.5	Moderate	Partial	42%	2-3 Lakh
NLCIL	5.5	Strong	Yes	2%	80 Lakhs
NMDC	5.0	Moderate	Partial	80%	N/D
SJVN	4.5	Moderate	Partial	5%	0.20 Lakh
IndianOil	6.0	Strong	Yes	10%	136 Lakhs
Oil India	4.0	Moderate	Partial	4-5%	> 2 Lakh
ONGC	5.0	Moderate	Partial	10%	250 Lakh
CIL	6.0	Strong	Yes	27.5%	350 Lakh
NHPC	5.0	Moderate	Yes	22.62%	18 Lakh
NTPC	6.0	Strong	Yes	21%	16 Lakh
EIL	5.5	Strong	No	28%	0.15 Lakh
HAL	3.5	Developing	Partial	15.42%	0.81 Lakh
SECI	3.5	Developing	No	26%	15 Lakh
REC	6.0	Strong	Yes	22%	4 Lakh

Note: NMDC's impact was detailed qualitatively by region (Bastar, Chhattisgarh; Bellary, Karnataka; Panna, Madhya Pradesh) rather than via absolute headcounts, and was marked as N/D to avoid speculative inflation of the aggregate total.
Governance Score (/6): Each CPSE is scored against six binary governance indicators drawn from its questionnaire response (1) a Board-level CSR Committee, (2) ESG oversight at Board or senior-management level, (3) published BRSR disclosures, (4) CSR KPIs linked to leadership performance, (5) a CSR Committee meeting more than four times a year, and (6) a documented 3–5 year CSR strategy or roadmap. Each indicator carries 1 point indicator (5) scores 0.5 where the committee meets three to four times a year giving a maximum score of 6.

Note: All figures shown are indicative. Major CPSEs account for 8 crore+ (80 million) direct and indirect beneficiaries annually, rising to an estimated 11 crore+ across all 21 CPSEs. Spending-split proportions are indicative; see Table B and Figure 5 for CPSE-wise data.

12 Recommendations

Recommendations are drawn from workshop deliberations and CPSE questionnaire data

The following recommendations are drawn from workshop deliberations, questionnaire responses from 21 CPSEs, and expert inputs across 5 technical sessions. They are prioritised for immediate, high, and moderate urgency.

01

[IMMEDIATE] **Mandate Standardised SDG-Mapping Toolkit for CPSEs**
95% of CPSEs (20/21) want a standardised SDG toolkit from IICA. Only 48% formally map projects to SDGs. DPE may commission IICA to develop a CPSE-specific SDG framework with project-level indicators, outcome templates, and annual reporting formats aligned with MoSPI's National Indicator Framework (286 national indicators).

02

[HIGH] **Launch CPSE-wide CSR Knowledge-Sharing Platform**
Participants strongly favoured a central, digital CSR collaboration platform. The existing National CSR Exchange Portal already connects companies and implementing agencies and can serve as the base. Over time, CPSEs suggested adding features such as SDG tagging, richer case-study and best-practice libraries, and shared proposal repositories to support inter-CPSE collaboration, while statutory CSR filings continue through the existing MCA systems.

03

[HIGH] **Strengthen the CPSE CSR Cadre Through Mission Karmayogi**
CPSEs consistently report too few trained CSR and ESG staff and no standardised, quality-assured training. CSR and ESG capacity building may be anchored within the Mission Karmayogi framework competency standards and accreditation resting with CBC and delivered via the iGOT Karmayogi platform, and IICA developing and delivering the training, toolkits and certification as the CSR/ESG knowledge partner.

04

[HIGH] **Mandate 3-5 Year CSR Strategic Roadmaps for All CPSEs**
Only 48% (10/21) have a documented multi-year CSR strategy. DPE guidelines may require all CPSEs to submit 3-year CSR roadmaps aligned with national priorities, Schedule VII, SDG targets, and DPE annual themes as a condition of Annual Performance Review (APR) evaluation.

05

[HIGH] **Extend Multi-Year CSR Project Duration Beyond 1+3 Years**
Multiple CPSEs (EIL, HPCL, IRCON) cited the 1+3-year project restriction as a barrier to deep, long-term impact. Several CPSEs suggested that, for sectors such as health, education and skilling, DPE may explore whether longer-horizon CSR programmes (for example, up to 5 years) could be encouraged, subject to alignment with the existing CSR framework.

06

[MODERATE] **Standardise Partner Selection Framework Across All CPSEs**
REC's NGO grading framework combining external ratings and financial eligibility benchmarks was highlighted as a strong risk-screening practice, and participants suggested that DPE may explore, in consultation with CPSEs, whether elements of this approach could be recommended more widely, including creating a centrally accessible repository of implementing agency information.

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13 Key Takeaways

Conclusions from workshop deliberations and CPSE questionnaire data

01

SDG alignment aspiration is ahead of measurement

95% of CPSEs want a standardised toolkit; only 48% formally map projects to SDGs with indicators. Most CSR activity is SDG-aligned in intent but not in measurement creating a credibility gap in reporting to DPE and MCA.

02

Proven models exist a shared platform is the most-supported way to scale them

CPSEs have generated world-class models GAIL Arogya, NTPC GEM, REC Healing Little Hearts, NALCO Indradhanush, IOCL drone healthcare but they spread by chance. All 21 CPSEs endorsed a centralised platform, best delivered by upgrading the National CSR Exchange Portal, to institutionalise replication, monitoring and partner rating.

03

Capacity is the binding constraint

The most cited gap is ESG integration (67%) a shortage of skilled CSR personnel, not of intent. The opportunity is to build this workforce within the Mission Karmayogi framework, using the iGOT Karmayogi platform as the delivery backbone and IICA as the CSR/ESG knowledge partner that designs and delivers the training, starting with a clear mapping of roles, competencies and skills gaps.

04

Governance is solid, strategy is the gap

86%+ of CPSEs have Board-level CSR & ESG oversight and the compliance architecture is built. The gap is strategic depth: only 48% have a multi-year roadmap and only 52% meet more than 4 times a year. The focus can now shift from governance installation to governance activation.

05

Deep impact needs time the current framework doesn't allow

The outcomes that matter most livelihood sustainability, behavior change, institutional capacity require sustained engagement over five or more years, but the 1+3-year project limit forces shorter cycles. EIL, HPCL and IRCON flagged this as a direct barrier to lasting impact.

06

A credible partner ecosystem is the real ceiling on scale

Large CPSEs consistently report being unable to find rated, capable implementing agencies especially in remote areas which caps how effectively they can deploy funds. A standardised grading approach, modelled on the best practice already in use in the sector, addresses this directly.

14 List of Acronyms & Abbreviations

All acronyms and abbreviations used in this compendium are listed below in alphabetical order within each category.
₹ = Indian Rupee | All financial figures in ₹ Crore unless stated otherwise.

S.No.	Acronym / Abbreviation	Full Form / Expansion
Organisations & Institutions		
1	**ALIMCO**	Artificial Limbs Manufacturing Corporation of India
2	**ASSOCHAM**	Associated Chambers of Commerce and Industry of India
3	**CAG**	Comptroller and Auditor General of India
4	**CBC**	Capacity Building Commission, Government of India
5	**CIPET**	Central Institute of Petrochemicals Engineering & Technology
6	**DPE**	Department of Public Enterprises, Ministry of Finance
7	**FICCI**	Federation of Indian Chambers of Commerce and Industry
8	**IICA**	Indian Institute of Corporate Affairs, Ministry of Corporate Affairs
9	**MCA**	Ministry of Corporate Affairs, Government of India
10	**MoEF&CC**	Ministry of Environment, Forest and Climate Change
11	**MoSPI**	Ministry of Statistics and Programme Implementation
12	**MSDE**	Ministry of Skill Development and Entrepreneurship
13	**NBCFDC**	National Backward Classes Finance and Development Corporation
14	**NITI Aayog**	National Institution for Transforming India
15	**SEBI**	Securities and Exchange Board of India
16	**TCE**	Tata Consulting Engineers Limited
17	**UNDP**	United Nations Development Programme
Central Public Sector Enterprises (CPSEs)		
18	**BEL**	Bharat Electronics Limited
19	**CIL**	Coal India Limited
20	**CPSE**	Central Public Sector Enterprise
21	**CWC**	Central Warehousing Corporation
22	**EIL**	Engineers India Limited
23	**GAIL**	Gas Authority of India Limited
24	**HAL**	Hindustan Aeronautics Limited
25	**HPCL**	Hindustan Petroleum Corporation Limited
26	**IOCL / IndianOil**	Indian Oil Corporation Limited
27	**IRCON**	IRCON International Limited
28	**NALCO**	National Aluminium Company Limited

29	**NHPC**	National Hydroelectric Power Corporation Limited
30	**NLCIL**	NLC India Limited
31	**NMDC**	National Mineral Development Corporation Limited
32	**NTPC**	NTPC Limited (formerly National Thermal Power Corporation)
33	**Oil India**	Oil India Limited
34	**ONGC**	Oil and Natural Gas Corporation Limited
35	**POWERGRID**	Power Grid Corporation of India Limited
36	**REC**	REC Limited (formerly Rural Electrification Corporation)
37	**RVNL**	Rail Vikas Nigam Limited
38	**SECI**	Solar Energy Corporation of India Limited
39	**SJVN**	Satluj Jal Vidyut Nigam Limited
CSR, ESG & Governance Terms		
40	**AIP**	Anchor Industry Partner (under PM-SETU)
41	**BRSR**	Business Responsibility and Sustainability Report
42	**BRSR Core**	Simplified BRSR framework for listed entities (SEBI)
43	**CSR**	Corporate Social Responsibility
44	**ESG**	Environmental, Social and Governance
45	**FPO**	Farmer Producer Organisation
46	**GCP**	Green Credit Programme (MoEF&CC)
47	**IA**	Implementing Agency
48	**KPI**	Key Performance Indicator
49	**MoU**	Memorandum of Understanding
50	**NGRBC**	National Guidelines on Responsible Business Conduct
51	**NGO**	Non-Governmental Organisation
52	**O&M**	Operations and Maintenance
53	**SDG**	Sustainable Development Goals (United Nations, 2030 Agenda)
54	**SHG**	Self-Help Group
55	**SOP**	Standard Operating Procedure
56	**SROI**	Social Return on Investment
Data, Reporting & Financial Terms		
57	**Cr**	Crore (Indian unit 1 Crore = 10 million)
58	**CSR-1**	MCA registration form for CSR implementing agencies
59	**CSR-2**	MCA annual CSR reporting form for companies
60	**DARPAN**	Scheme Implementation Tracking System (NGO portal, NITI Aayog)
61	**DPR**	Detailed Project Report
62	**FY**	Financial Year (April to March)

63	**GeM**	Government e-Marketplace
64	**IBC**	Insolvency and Bankruptcy Code / IBC Portal
65	**N/D**	Not Disclosed (data not provided in questionnaire)
66	**NIF**	National Indicator Framework (286 indicators, MoSPI)
67	**NP**	Net Profit
68	**PAT**	Profit After Tax
69	**PE Survey**	Public Enterprises Survey (annual, DPE / Ministry of Finance)
70	**SIF**	State Indicator Framework (SDG localisation, MoSPI)
71	**VNR**	Voluntary National Review (SDG reporting to UN-HLPF)
Schemes, Programmes & Technical Terms		
72	**AI**	Artificial Intelligence
73	**CCUS**	Carbon Capture, Utilisation and Storage
74	**GHG**	Greenhouse Gas
75	**ITI**	Industrial Training Institute
76	**PM-SETU**	Pradhan Mantri Skilling and Employability Transformation through Upgraded ITIs (MSDE skilling initiative).
77	**PM's Internship Scheme**	Pradhan Mantri Internship Scheme (MCA, 2024-25)

Source: Pre-Conclave Questionnaire, Summary Report and Compendium Bharat CPSEs' Capacity Building Workshop on CSR Governance, 12 March 2026 | CBC, DPE & IICA.

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Data in this compendium is sourced from pre-conclave questionnaire responses submitted by 21 CPSEs and has not been independently audited.

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