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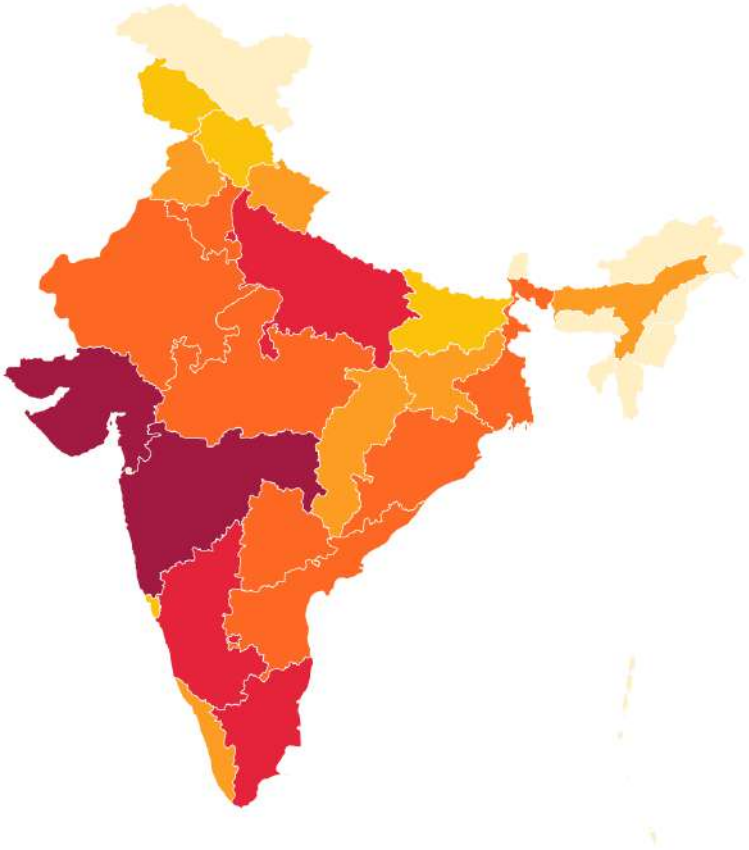
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INDIA CSR FACTBOOK

2024-25

India's CSR Landscape — Data and Insights



Annual Edition I | Reference Year: FY 2024-25

Disclaimer

The *India CSR Factbook 2024–25* is intended as a comprehensive statistical, analytical and reference resource on the corporate social responsibility (CSR) ecosystem in India. The information and analysis presented in this publication are based primarily on data reported by companies through statutory filings and information available through the Ministry of Corporate Affairs (MCA) National CSR Data Portal, together with relevant regulatory, policy and publicly available sources.

The data presented in this Factbook reflects information available to the Indian Institute of Corporate Affairs (IICA) as of 20 September 2026. Since statutory filings may be submitted, revised or updated after the date of data extraction, the figures presented in this edition may be subject to change in subsequent datasets or editions. IICA does not independently audit, certify or verify the underlying company-level disclosures and is not responsible for errors, omissions or subsequent revisions in information reported by individual entities.

The views, interpretations and analytical observations contained in this publication are intended to facilitate informed understanding and discussion of India's CSR ecosystem. They should be read in conjunction with the methodology, definitions, data notes and caveats provided in the relevant sections of the Factbook.

The Factbook is intended for research, policy analysis, academic study, institutional reference and informed stakeholder discussion. It should not be construed as legal, financial, investment, regulatory or professional advice, nor should any individual company, project, State/UT, district or other entity be evaluated solely on the basis of the data or analysis presented herein.

Every effort has been made to maintain consistency, accuracy and transparency in the compilation and presentation of the information. However, users are advised to refer to the underlying statutory filings, applicable laws, rules, regulations and official sources where entity-specific or legally determinative information is required.

IICA welcomes continued use of the Factbook as an evolving knowledge resource and recognises that future editions may incorporate revised data, improved classifications, additional analytical dimensions and methodological refinements as the national CSR data ecosystem develops.

MESSAGE



Corporate Social Responsibility (CSR) has emerged as an important institutional mechanism through which the corporate sector contributes to India's development journey. Since the introduction of Section 135 of the Companies Act, 2013, India's CSR framework has evolved significantly, creating a structured interface between corporate resources, social priorities and national development objectives. Over the years, CSR has moved beyond being viewed merely as a statutory obligation to becoming an important avenue for collective participation in nation-building.

The growing scale and diversity of CSR initiatives across the country underline the importance of informed decision-making, effective implementation and a stronger understanding of the development outcomes that these initiatives seek to support. As the CSR ecosystem matures, reliable data, meaningful analysis and greater transparency become increasingly important for strengthening the framework and enabling its stakeholders to identify emerging priorities and opportunities for collaboration.

It is in this context that the India CSR Factbook 2024-25, brought out by the Indian Institute of Corporate Affairs, assumes particular significance. As the first edition of an annual publication, the Factbook seeks to consolidate the available national CSR data into a comprehensive and accessible knowledge resource. By examining CSR expenditure across development sectors, States and Union Territories, companies and Sustainable Development Goals, it provides a wider perspective on the geographical and thematic distribution of corporate contributions towards social development.

The publication also reflects IICA's commitment to promoting research, capacity building and informed policy discourse in the field of corporate affairs. Through such knowledge initiatives, IICA seeks to facilitate constructive engagement among Government, industry, academia and civil society, while supporting a deeper understanding of the evolving CSR landscape.

I hope that this Factbook will serve as a useful reference for policymakers, corporate leaders, CSR professionals, researchers and implementing agencies. I also look forward to its continued development as an annual knowledge series, contributing to more informed deliberations, stronger institutional partnerships and a shared commitment towards inclusive and sustainable national development.

Shri Gyaneshwar Kumar Singh
Director General and Chief Executive Officer,
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INDIA CSR FACTBOOK 2024-25

Annual Edition I

Particulars	Details
Title	India CSR Factbook 2024-25
Series	IICA Annual CSR Factbook Series, Annual Edition I
Reference period	Financial Year 2024-25 (1 April 2024 to 31 March 2025)
Data source	MCA National CSR Data Portal, company-wise CSR disclosures, extracted 20 September 2026
Regulatory position	As on 20 September 2026
Publisher	School of Business Environment, Indian Institute of Corporate Affairs, Plot No. P-6, 7 and 8, Sector 5, IMT Manesar, Gurugram, Haryana 122052
Copyright	© Indian Institute of Corporate Affairs, 2026. Extracts may be reproduced for non-commercial purposes with due acknowledgement.
Suggested citation	Indian Institute of Corporate Affairs (2026). India CSR Factbook 2024-25, Annual Edition I. School of Business Environment, IICA, Manesar.

MESSAGE



The increasing scale and diversity of Corporate Social Responsibility (CSR) activities in India have created a growing need for systematic documentation, evidence-based research and comprehensive analysis of the country's CSR landscape. With CSR becoming an integral part of the corporate and development ecosystem, understanding not only the quantum of expenditure but also its sectoral distribution, geographical reach and alignment with broader development priorities is essential.

The *India CSR Factbook 2024-25* is an initiative of the School of Business Environment, Indian Institute of Corporate Affairs, towards addressing this need. Conceived as an annual reference publication, the Factbook brings together company-wise CSR disclosures available on the Ministry of Corporate Affairs' National CSR Data Portal and presents them through a structured statistical and analytical framework. It seeks to make the available information more accessible and meaningful for different stakeholders engaged in the CSR ecosystem.

A distinctive feature of this edition is its effort to examine CSR expenditure through multiple dimensions, including development sectors, Sustainable Development Goals and their targets, contributing companies, geographical distribution and the statutory and regulatory framework. The inclusion of State and Union Territory profiles further provides an opportunity to understand the varied patterns of CSR contributions across the country. Together, these dimensions offer a broader understanding of the emerging trends, concentration patterns and potential areas for further research and engagement.

As a knowledge and research institution, the School of Business Environment recognises the importance of developing credible information resources that can support academic inquiry, policy discussions and institutional learning. The Factbook is intended to contribute to this process by providing a common reference point for policymakers, companies, CSR practitioners, researchers, State Governments and implementing agencies. It also seeks to encourage greater engagement with CSR data and promote its informed use in understanding development priorities.

This first edition represents the beginning of an annual knowledge initiative. The intention is to progressively strengthen the publication through consistent data documentation, deeper analytical insights and wider stakeholder engagement. We hope that the Factbook will encourage further research, facilitate meaningful dialogue and contribute to a more informed and collaborative CSR ecosystem in India.

I acknowledge the guidance and support of the leadership of IICA and appreciate the efforts of the team at the School of Business Environment in conceptualising and developing this publication. I also look forward to the continued engagement of stakeholders in strengthening future editions of the India CSR Factbook.

Prof. Garima Dadhich
Associate professor & Head, School of Business Environment
Indian Institute of Corporate Affairs

FOREWORD

Over the past eleven years, Corporate Social Responsibility (CSR) under Section 135 of the Companies Act, 2013 has emerged as an important channel for companies to contribute to national development priorities. In FY 2024–25, companies disclosed CSR expenditure of ₹40,794 crore, with CSR activities reaching every State and Union Territory and covering nearly all areas specified under Schedule VII.

The India CSR Factbook 2024–25, the first edition of this annual series by the Indian Institute of Corporate Affairs, brings together national CSR expenditure data, SDG mapping, the statutory framework, national CSR platforms and schemes, and State and Union Territory profiles. Future editions will follow a consistent methodology, enabling the Factbook to serve as a credible evidence base and time series for understanding India's evolving CSR landscape.

School of Business Environment
Indian Institute of Corporate Affairs
Manesar, October 2026

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The goal of Viksit Bharat requires collective ownership. The true test of partnership is not what we build for others, but what we enable others to build for themselves.

Shri Narendra Modi, Hon'ble Prime Minister of India

Performing well on all parameters, social, economic, environmental, technological and ethical, is the hallmark of a good enterprise.

President Droupadi Murmu, Hon'ble President of India

CSR is where enterprise meets empathy. It is where balance sheets meet human stories. It is where growth acquires purpose. iew CSR not as expenditure, but as nation-building capital.

Shri C. P. Radhakrishnan, Hon'ble Vice-President of India

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ABBREVIATIONS

Abbreviation	Expansion
CAPF	Central Armed Police Forces
CDM	Corporate Data Management
CIN	Corporate Identification Number
CRN	CSR Registration Number
CSR	Corporate Social Responsibility
DBT	Direct Benefit Transfer
FY	Financial Year
G.S.R.	General Statutory Rules (Gazette notification)
HLC	High Level Committee
IICA	Indian Institute of Corporate Affairs
JPC	Joint Parliamentary Committee
MCA	Ministry of Corporate Affairs
MoSPI	Ministry of Statistics and Programme Implementation
NCCSR	National Conference and Exhibition on Corporate Social Responsibility
NEC	Not Elsewhere Classified
NITI Aayog	National Institution for Transforming India
PM CARES	Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund
PMIS	Prime Minister's Internship Scheme
PMNRF	Prime Minister's National Relief Fund
PSU	Public Sector Undertaking
ROC	Registrar of Companies
SDG	Sustainable Development Goal
SEBI	Securities and Exchange Board of India
SoBE	School of Business Environment
UT	Union Territory
ZCZP	Zero Coupon Zero Principal (instrument)

PART I

OVERVIEW

1. EXECUTIVE SUMMARY

Table 1.1: Headline indicators, FY 2024-25

Indicator	Value
Total CSR spend disclosed	₹40,794 crore
Project-level disclosures	1,24,055
Companies filing CSR disclosures	29,544
Average spend per company (24,228 companies)	₹1.68 crore
States and Union Territories reached	36 (all)
Districts with disclosed CSR spend	671
Development Sectors with disclosed spend	27
Growth over FY 2023-24 (MCA figure of ₹34,908.75 crore)	16.9 per cent

Source: MCA National CSR Data Portal, company-wise CSR disclosures for FY 2024-25 (data extracted 20 September 2026); IICA analysis.

Principal Findings

1.1 Companies disclosed ₹40,794 crore of CSR spend for FY 2024-25 through 1,24,055 project-level entries. This is the highest annual figure since the CSR provisions came into force on 1 April 2014, and about four times the ₹10,066 crore reported for FY 2014-15.

1.2 Education (₹13,877 crore) and health care (₹8,531 crore) together account for 54.9 per cent of all disclosed spend. Mapped to the Sustainable Development Goals, SDG 4 (Quality Education) and SDG 3 (Good Health and Well-being) together receive 58.7 per cent of national CSR spend.

1.3 Public Sector Undertakings (PSUs) are 1.2 per cent of companies with spend records but contribute 14.6 per cent of national CSR spend, at an average of ₹20.19 crore per PSU against ₹1.46 crore per other company.

1.4 CSR spend is concentrated among large contributors: 93 companies that each spent ₹50 crore or more account for 42.4 per cent of the national total, and the 100 largest contributors for 43.3 per cent.

1.5 Maharashtra received ₹8,631 crore, or 21.2 per cent of national CSR spend, more than the 25 States and Union Territories with the lowest receipts taken together. The five largest recipient States and UTs (Maharashtra, Gujarat, Karnataka, Delhi and Tamil Nadu) account for 54.1 per cent.

1.6 The eight States of the North-Eastern Region received ₹855 crore (2.1 per cent of national CSR spend), of which Assam accounts for 71 per cent. The 112 Aspirational Districts received ₹2,739 crore, or 7.4 per cent of district-attributed spend.

1.7 At district level, the 20 largest recipient districts account for 47.5 per cent of district-attributed spend; the median district received ₹13.2 crore against a mean of ₹54.9 crore.

1.8 The regulatory framework continued to evolve during the period: the e-form for registration of implementing agencies (CSR-1) was revised with effect from 14 July 2025; CSR through zero coupon zero principal instruments on the Social Stock Exchange was enabled by notifications of 27 May 2026; and the Corporate Laws (Amendment) Bill, 2026, which proposes changes to the CSR applicability threshold and timelines, is before Parliament.

Structure of the Factbook

1.9 Parts I to IV present the national statistical profile and its linkage to the SDGs and their targets. Parts V and VI set out the statutory framework, its amendments, and the national CSR platforms and schemes. Part VII presents the time series since FY 2014-15 and the compliance record as reported by the Ministry to Corporate Affairs. Part VIII covers convergence with national missions, thematic notes and the outlook. Part IX contains profiles of all 28 States and 8 Union Territories. The Annexures reproduce the complete State, sector, company and district tables.

2. DATA, METHODOLOGY AND CAVEATS

Data

2.1 The primary dataset is the company-wise CSR disclosure data for FY 2024-25 published on the National CSR Data Portal of the Ministry of Corporate Affairs (www.csr.gov.in), extracted on 20 September 2026. It comprises 1,24,055 project-level rows. Each row carries the company name, PSU or Non-PSU classification, State, district, Development Sector, Schedule VII head and amount spent.

2.2 Project-level disclosures are aggregated to company, State, district and Development Sector. 5,316 rows that carry no amount (almost entirely "Not Mentioned" entries) are excluded from spend totals. Entries filed as "PAN India" or to centralised funds (₹1,606 crore) are excluded from State and district analysis. All shares of the national total use ₹40,794 crore as the denominator unless stated otherwise.

2.3 Portal data are dynamic: companies may file or revise disclosures after the due date, so totals for a year can change between extraction dates. Figures in this Factbook therefore reflect the extraction date stated above and may differ from figures published by other sources on other dates.

Mapping to the Sustainable Development Goals

2.4 The national dataset does not carry project narratives. Mapping to the SDGs is therefore done at the level of the Development Sector, the finest classification in the filing. Each Development Sector is assigned one Primary SDG, applied uniformly to every disclosure in that sector, and one or more principal SDG targets (Annexure F). Each mapping is graded by confidence, as shown in Table 2.1.

Table 2.1: Confidence levels of the Development Sector to SDG mapping

Level	Definition	Example
High	The sector maps unambiguously to a single SDG.	Safe drinking water: SDG 6
Medium	Two or three SDGs are plausible; the Primary SDG is chosen on best fit.	Livelihood enhancement: SDG 8
Low	No clearly dominant SDG; nearest proxy used, or left unclassified.	Armed forces veterans: SDG 16

Source: IICA Development Sector to SDG crosswalk.

Caveats

(a) **Sector-level, not project-level.** Every disclosure in a Development Sector receives the same SDG mapping, whatever the specific activity.

(b) **Spend, not beneficiaries.** The dataset reports amounts spent; no beneficiary figures are claimed in this Factbook.

(c) **Unclassified spend.** Contributions to the Prime Minister's National Relief Fund (₹468.5 crore) and Other Central Government Funds (₹262.7 crore), together

₹731.2 crore or 1.8 per cent, carry no reliable SDG mapping and are excluded from SDG totals.

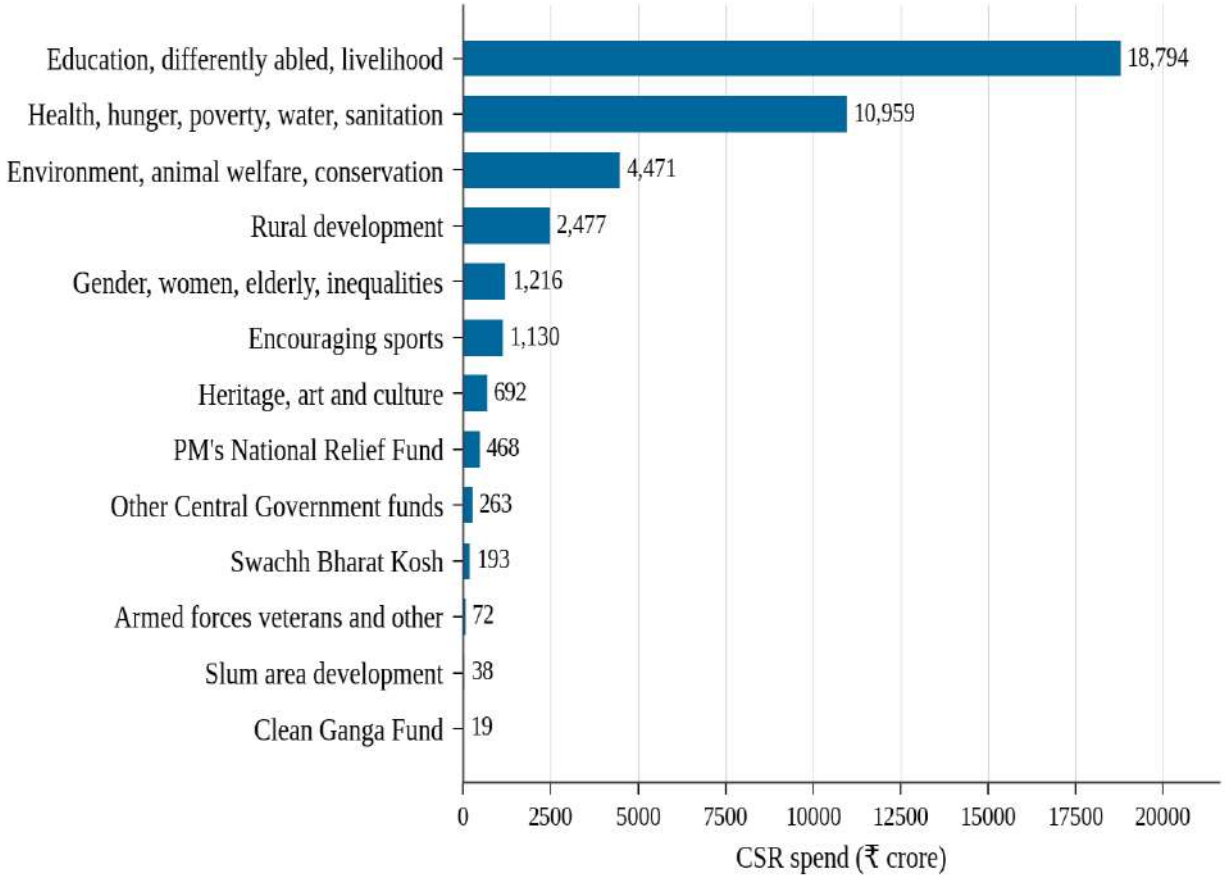
(d) **Contribution, not attainment.** CSR spend is a private contribution that complements Government programmes; it is not represented as achieving any SDG target.

(e) **Names as filed.** District names are used as filed; entries for the same State filed in different cases have been merged.

3. NATIONAL OVERVIEW

3.1 Each CSR disclosure is classified under one of thirteen broad heads that follow the items of Schedule VII. Figure 3.1 and Table 3.1 present spend under these heads.

Figure 3.1: CSR spend by Schedule VII head, FY 2024-25



Source: MCA National CSR Data Portal, company-wise CSR disclosures for FY 2024-25 (data extracted 20 September 2026); IICA analysis.

Table 3.1: CSR spend by Schedule VII head, FY 2024-25

Schedule VII head	Spend (₹ crore)	Share (%)	Projects	Companies
Education, differently abled, livelihood	18,793.6	46.1	50,293	16,385
Health, hunger, poverty, malnutrition, drinking water, sanitation	10,959.0	26.9	36,033	12,918
Environment, animal welfare, conservation of resources	4,471.4	11.0	12,392	6,035
Rural development	2,477.0	6.1	5,452	2,338
Gender equality, women empowerment, old age homes, reducing inequalities	1,216.4	3.0	6,686	3,809
Encouraging sports	1,130.0	2.8	2,509	1,572
Heritage, art and culture	692.2	1.7	2,357	1,383
Prime Minister's National Relief Fund	468.5	1.1	1,664	1,604

Schedule VII head	Spend (₹ crore)	Share (%)	Projects	Companies
Any other fund	262.7	0.6	610	439
Swachh Bharat Kosh	193.0	0.5	120	115
Other sectors (technology incubators, armed forces, overheads)	72.4	0.2	358	310
Slum area development	38.4	0.1	164	107
Clean Ganga Fund	19.3	0.0	102	101
Total	**40,794.0**	**100.0**		

Source: MCA National CSR Data Portal, company-wise CSR disclosures for FY 2024-25 (data extracted 20 September 2026); IICA analysis. A company or project may appear under more than one head.

3.2 Three heads, education and livelihood; health, nutrition, water and sanitation; and environment, together account for 84 per cent of national CSR spend. Contributions to Government funds (Prime Minister's National Relief Fund, Swachh Bharat Kosh, Clean Ganga Fund and other funds) together amount to ₹943 crore, or 2.3 per cent.

3.3 In the FY 2024-25 dataset, spend on technology incubators and research institutions (item (ix) of Schedule VII) is not shown as a separate Development Sector. The Ministry has informed Parliament that such contributions are reported within "Other Central Government Funds" (Rajya Sabha Unstarred Question No. 3414, 1 April 2025).

What this means

The national distribution of CSR expenditure shows a clear concentration around a relatively small number of established development areas. Education and livelihood, health/nutrition/water/sanitation, and environment together account for 84 per cent of reported CSR expenditure.

This concentration can be read in two ways. First, it demonstrates the extent to which corporate CSR is aligned with well-established development needs and Schedule VII categories. Second, it indicates that the breadth of the statutory CSR framework is not reflected evenly across all eligible areas.

The data therefore raises an important question for future editions: is the observed concentration primarily a reflection of development need, corporate preference, implementation capacity, familiarity with particular CSR categories, or the way activities are classified in statutory filings?

The Factbook data by itself cannot establish the relative contribution of each factor. It does, however, provide a national baseline against which changes in sectoral concentration can be tracked over time.

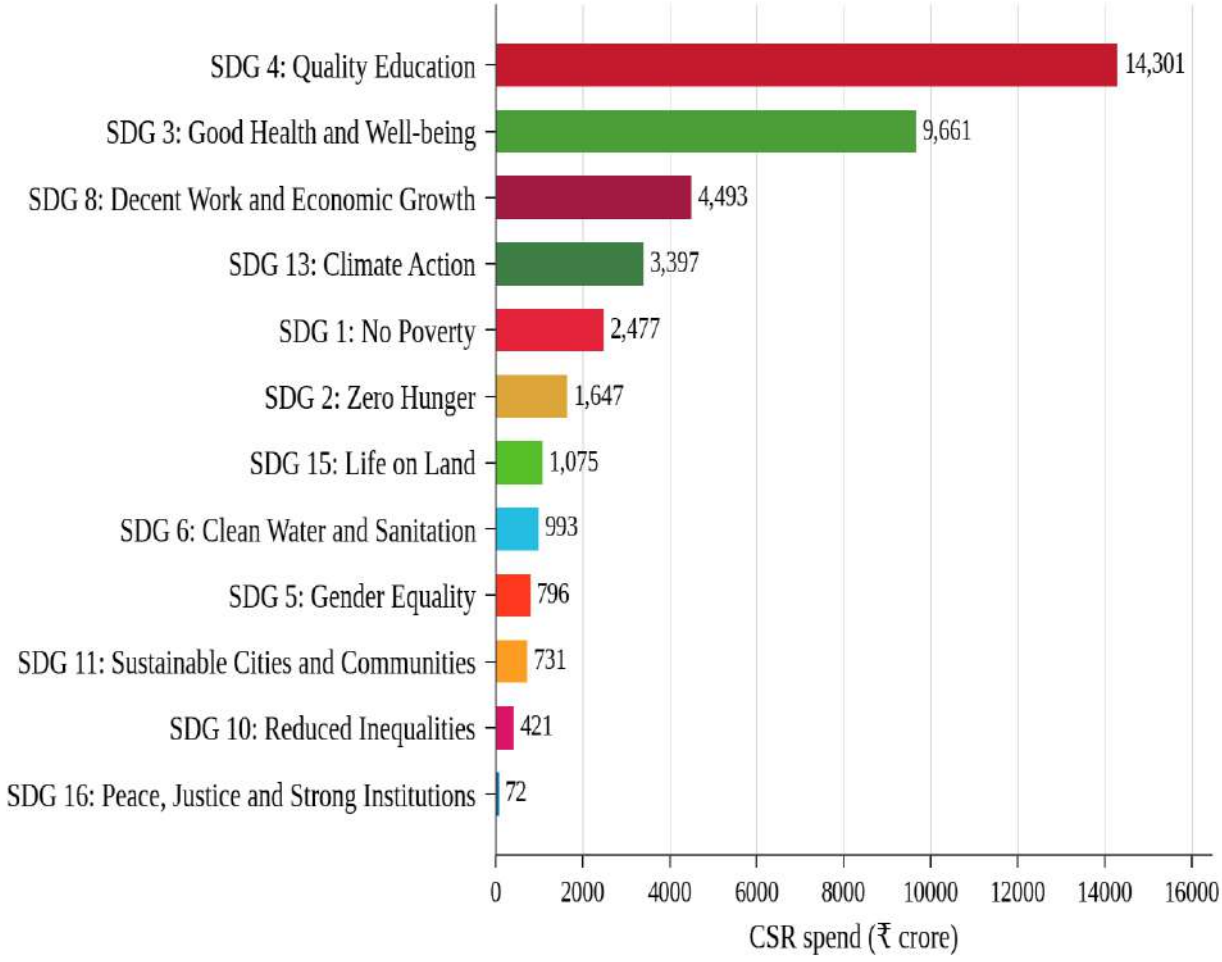
PART II

WHERE CSR IS DIRECTED

4. SDG-WISE DISTRIBUTION OF CSR SPEND

4.1 Development Sectors are rolled up to their Primary SDG (Chapter 2). Twelve of the seventeen Goals receive mapped spend. Goals 7, 9, 12, 14 and 17 have no direct corresponding Development Sector in the filing classification; activity relevant to them may be reported within broader sectors such as environmental sustainability.

Figure 4.1: CSR spend by Primary SDG, FY 2024-25



Source: MCA National CSR Data Portal, company-wise CSR disclosures for FY 2024-25 (data extracted 20 September 2026); IICA analysis. Excludes unclassified spend of ₹731.2 crore.

Important: CSR–SDG mapping is not SDG impact measurement

The SDG analysis in this Factbook may be read as a mapping of reported CSR expenditure to areas of SDG relevance, and not as a measurement of SDG impact or achievement.

The underlying national filing dataset does not contain project-level narratives or outcome indicators. Accordingly, the Factbook maps expenditure at the Development Sector level and assigns a Primary SDG and relevant SDG targets through the IICA Development Sector-to-SDG crosswalk.

The mapping can therefore show where CSR expenditure is directed in relation to the SDGs. It cannot, on its own, establish:

- the number or characteristics of beneficiaries;
- the quality or effectiveness of an intervention;
- whether an intervention produced measurable outcomes;
- the additionality of the CSR expenditure;
- the causal contribution of a project to an SDG target; or
- whether progress in an SDG indicator can be attributed to CSR expenditure.

Accordingly, a higher level of CSR expenditure mapped to an SDG should not be interpreted as greater achievement of that SDG.

Table 4.1: CSR spend and contributor base by SDG, FY 2024-25

SDG	Spend (₹ crore)	Share of national (%)	Companies	Top-5 contributor share (%)
SDG 4	14,301	35.1	15,176	13.8
SDG 3	9,661	23.7	10,505	14.2
SDG 8	4,493	11.0	3,443	26.0
SDG 13	3,397	8.3	3,882	25.4
SDG 1	2,477	6.1	2,337	24.8
SDG 2	1,647	4.0	4,470	11.4
SDG 15	1,075	2.6	2,840	20.3
SDG 6	993	2.4	1,554	34.5
SDG 5	796	2.0	2,275	13.0
SDG 11	731	1.8	1,473	17.8
SDG 10	421	1.0	1,920	10.1
SDG 16	72	0.2	310	43.1

Source: MCA National CSR Data Portal, company-wise CSR disclosures for FY 2024-25 (data extracted 20 September 2026); IICA analysis. Top-5 contributor share is the share of the Goal's spend contributed by its five largest company contributors.

4.2 Two Goals, SDG 4 and SDG 3, receive 58.7 per cent of national CSR spend; the five largest Goals together receive 84.2 per cent. Education and health draw on a broad contributor base of more than 10,000 companies each, with the five largest contributors

accounting for about 14 per cent. SDG 6 and SDG 16 draw on a narrower base, with the five largest contributors accounting for 34.5 and 43.1 per cent respectively.

What this means

The SDG distribution provides a useful picture of the direction of corporate development expenditure. SDG 4, SDG 3 and SDG 8 account for the largest mapped shares, reflecting the concentration of CSR in education, health and livelihood-related activities.

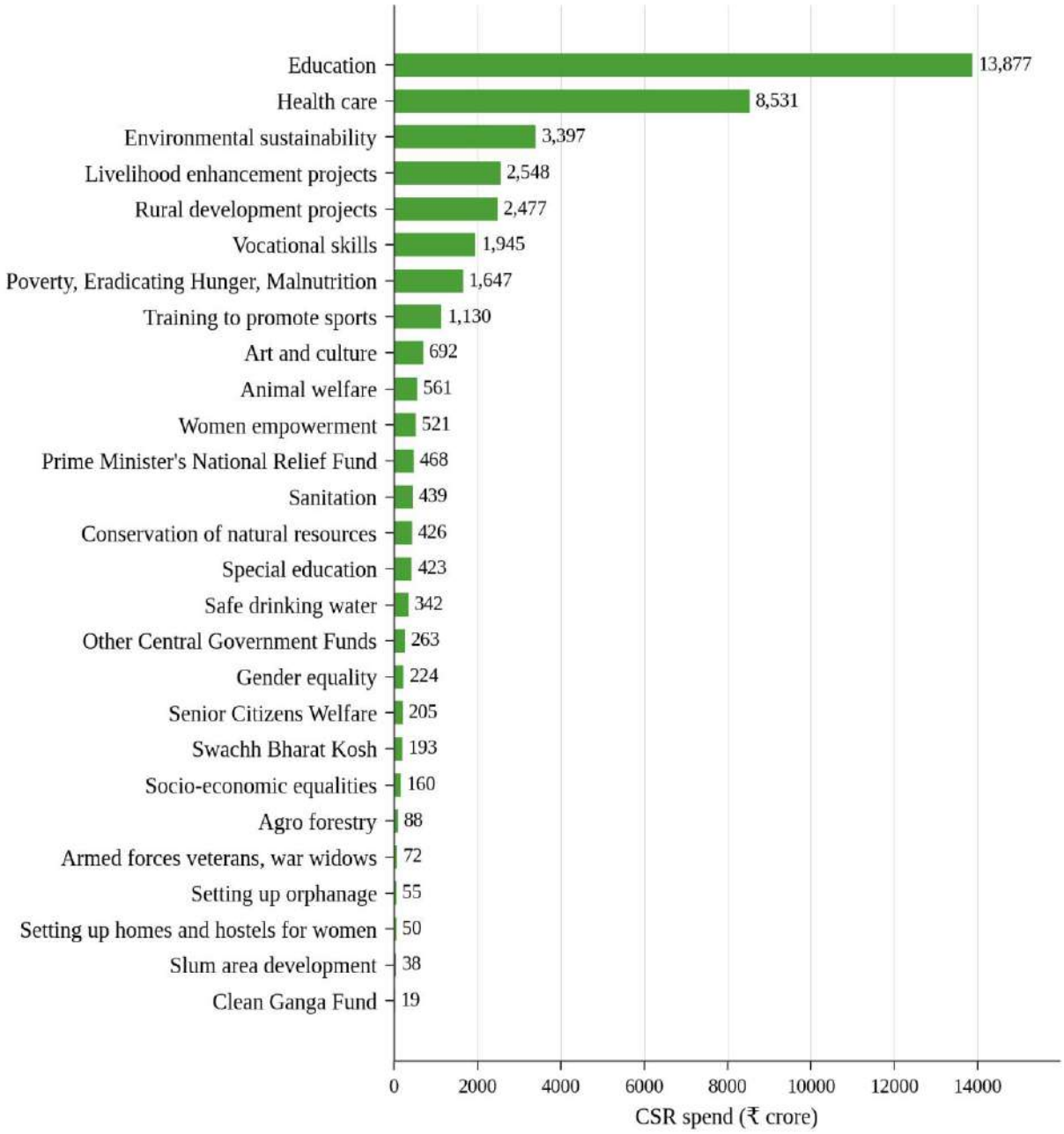
At the same time, the absence of directly mapped expenditure under five SDGs—Goals 7, 9, 12, 14 and 17—should not automatically be read as an absence of corporate activity relevant to these Goals. Some activities may be reported under broader Development Sectors whose statutory classification does not provide a direct one-to-one SDG category.

The principal value of the SDG framework in this edition is therefore comparability and analytical orientation. It provides a consistent way of viewing CSR expenditure through the SDG framework. Future editions could progressively complement this expenditure mapping with project-level information and outcome indicators where reliable data becomes available.

DEVELOPMENT SECTORS

5.1 The Development Sector is the classification against which companies file. Figure 5.1 ranks the 27 sectors with disclosed spend; the complete data are at Annexure B.

Figure 5.1: CSR spend by Development Sector, FY 2024-25



Source: MCA National CSR Data Portal, company-wise CSR disclosures for FY 2024-25 (data extracted 20 September 2026); IICA analysis.

5.2 The three largest sectors, education, health care and environmental sustainability, account for 63.3 per cent of national spend, and the eight largest for more than 80 per cent. The average spend per project ranges from about ₹1.6 crore in Swachh Bharat Kosh contributions, which are centralised transfers, to about ₹0.11 crore for orphanages, where projects are typically small and local.

Table 5.1: Profile of Development Sectors, FY 2024-25

Development Sector	Spend (₹ cr)	Companies	Districts	PSU share (%)	Leading State	Leading company
Education	13,877.3	14,682	623	9.3	Maharashtra	Tata Consultancy Services Limited
Health care	8,530.6	9,962	625	25.4	Maharashtra	Indian Oil Corporation Limited
Environmental sustainability	3,396.7	3,882	532	9.7	Gujarat	Reliance Industries Limited
Livelihood enhancement projects	2,547.7	2,020	456	20.9	Delhi	Oil and Natural Gas Corporation Limited
Rural development projects	2,477.0	2,338	556	13.3	Maharashtra	HDFC Bank Limited
Vocational skills	1,945.2	1,767	445	10.3	Maharashtra	Arcelormittal Nippon Steel India Private Limited
Poverty, Eradicating Hunger, Malnutrition	1,647.2	4,470	472	7.9	Maharashtra	Reliance Jio Infocomm Limited
Training to promote sports	1,130.0	1,572	367	11.4	Gujarat	Reliance Industries Limited
Art and culture	692.2	1,383	334	16.9	Maharashtra	Tata Steel Limited
Animal welfare	560.8	2,239	298	1.4	Gujarat	Sikka Ports & Terminals Limited
Women empowerment	521.4	1,620	395	8.1	Maharashtra	ITC Limited
Prime Minister's National Relief Fund	468.5	1,604	0	4.2		Ingram Micro India Private Limited
Sanitation	439.3	706	337	50.2	Delhi	REC Limited
Conservation of natural resources	426.3	580	258	2.1	Maharashtra	Tata Steel Limited
Special education	423.4	1,448	276	10.6	Maharashtra	Central Coalfields Limited
Safe drinking water	341.8	832	371	29.0	Maharashtra	Divi'S Laboratories Limited
Other Central Government Funds	262.7	439	0	21.4		Power Grid Corporation of India Limited

Development Sector	Spend (₹ cr)	Companies	Districts	PSU share (%)	Leading State	Leading company
Gender equality	224.0	475	210	2.4	Maharashtra	Mahindra and Mahindra Limited
Senior Citizens Welfare	205.4	1,104	221	2.8	Maharashtra	Patil Rail Infrastructure Private Limited
Swachh Bharat Kosh	193.0	115	0	89.6		Power Finance Corporation Limited
Socio-economic equalities	160.4	616	215	2.7	Maharashtra	Ba Continuum India Private Limited
Agro forestry	87.6	142	97	3.9	Gujarat	Hindustan Unilever Limited
Armed Forces, Veterans, War Widows/ Dependants	72.4	310	109	39.6	Delhi	REC Limited
Setting up orphanage	55.0	391	140	0.7	Maharashtra	Bajaj Finance Limited
Setting up homes and hostels for women	50.2	293	106	11.9	Maharashtra	Ashika Global Finance Private Limited
Slum area development	38.4	107	91	6.2	Kerala	HCL Technologies Limited
Clean Ganga Fund	19.3	101	0	5.8		Hrti Private Limited

Source: MCA National CSR Data Portal, company-wise CSR disclosures for FY 2024-25 (data extracted 20 September 2026); IICA analysis. Leading State and company are those with the largest spend in the sector.

PART III

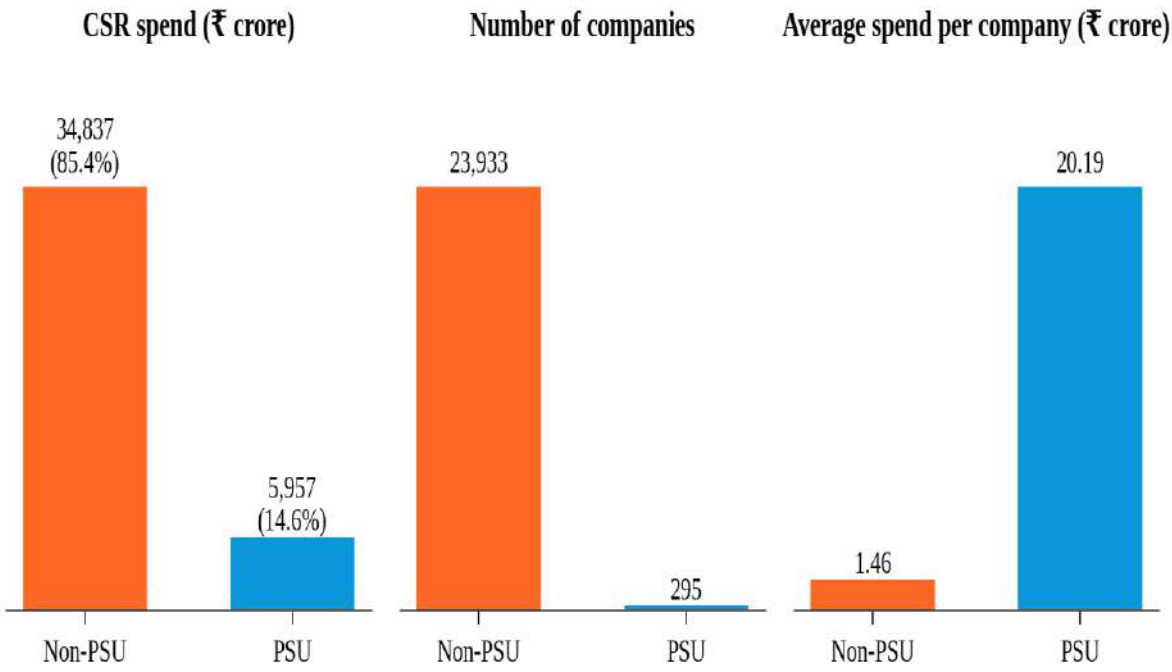
CONTRIBUTORS AND GEOGRAPHY

6. CONTRIBUTING COMPANIES

6.1 Company-level analysis in this Chapter covers the 24,228 companies for which a company-level spend record and a PSU or Non-PSU classification are available in the dataset.

Public Sector Undertakings and Other Companies

Figure 6.1: PSUs and other companies, FY 2024-25

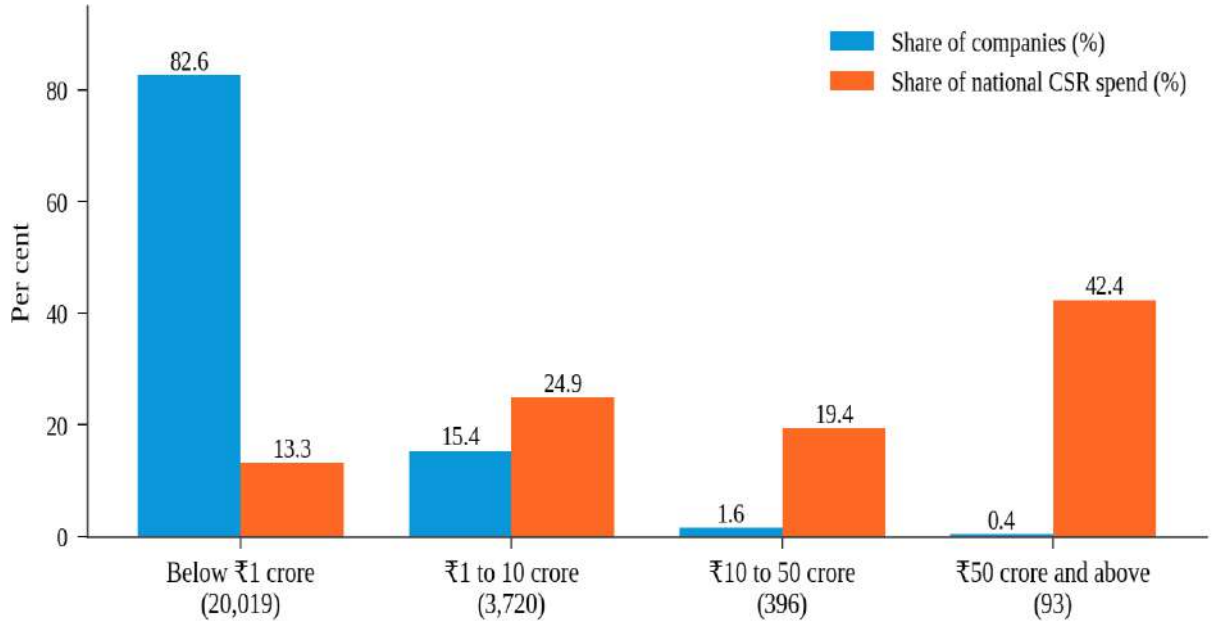


Source: MCA National CSR Data Portal, company-wise CSR disclosures for FY 2024-25 (data extracted 20 September 2026); IICA analysis.

6.2 The 295 PSUs spent ₹5,957 crore, 14.6 per cent of the national total. PSU spend is relatively higher in sectors linked to public programmes and in States with a large public sector industrial presence. PSUs account for 89.6 per cent of contributions to the Swachh Bharat Kosh, 50.2 per cent of spend on sanitation and 29.0 per cent of spend on safe drinking water, but less than 3 per cent of spend on senior citizens' welfare, gender equality, animal welfare and orphanages.

Size Classes and Concentration

Figure 6.2: Companies and CSR spend by size of annual CSR spend, FY 2024-25



Source: MCA National CSR Data Portal, company-wise CSR disclosures for FY 2024-25 (data extracted 20 September 2026); IICA analysis. Figures in brackets are numbers of companies.

6.3 Companies spending less than ₹1 crore each are 82.6 per cent of companies but account for 13.3 per cent of spend, while the 93 companies spending ₹50 crore or more account for 42.4 per cent. The 10 largest contributors account for 17.5 per cent of national spend, the 50 largest for 35.3 per cent and the 100 largest for 43.3 per cent.

Table 6.1: Breadth of CSR portfolio by company size, FY 2024-25

Annual CSR spend	Companies	Average Development Sectors	Average States/UTs
Below ₹1 crore	20,019	1.9	1.4
₹1 crore to ₹10 crore	3,720	3.7	2.6
₹10 crore to ₹50 crore	396	5.5	5.4
₹50 crore and above	93	8.4	11.0

Source: MCA National CSR Data Portal, company-wise CSR disclosures for FY 2024-25 (data extracted 20 September 2026); IICA analysis.

India's CSR ecosystem has a broad corporate base, but the breadth of participation varies substantially with the scale of CSR expenditure.

The FY 2024-25 data shows 20,019 companies in the lowest expenditure band of below ₹1 crore, compared with 93 companies spending ₹50 crore or more. The difference is not only financial. Larger CSR spenders also report substantially broader portfolios: companies spending ₹50 crore or more operate, on average, across 8.4 Development Sectors and 11.0 States/UTs, compared with 1.9 Development Sectors and 1.4 States/UTs among companies spending below ₹1 crore.

The data therefore suggests that India's CSR ecosystem contains different types of corporate participation: a very large base of companies with relatively smaller portfolios and a smaller group of companies operating across multiple sectors and geographies.

The question is consequently not only "who spends the most?", but also "who contributes in what way?"

A fuller understanding of the ecosystem requires attention to:

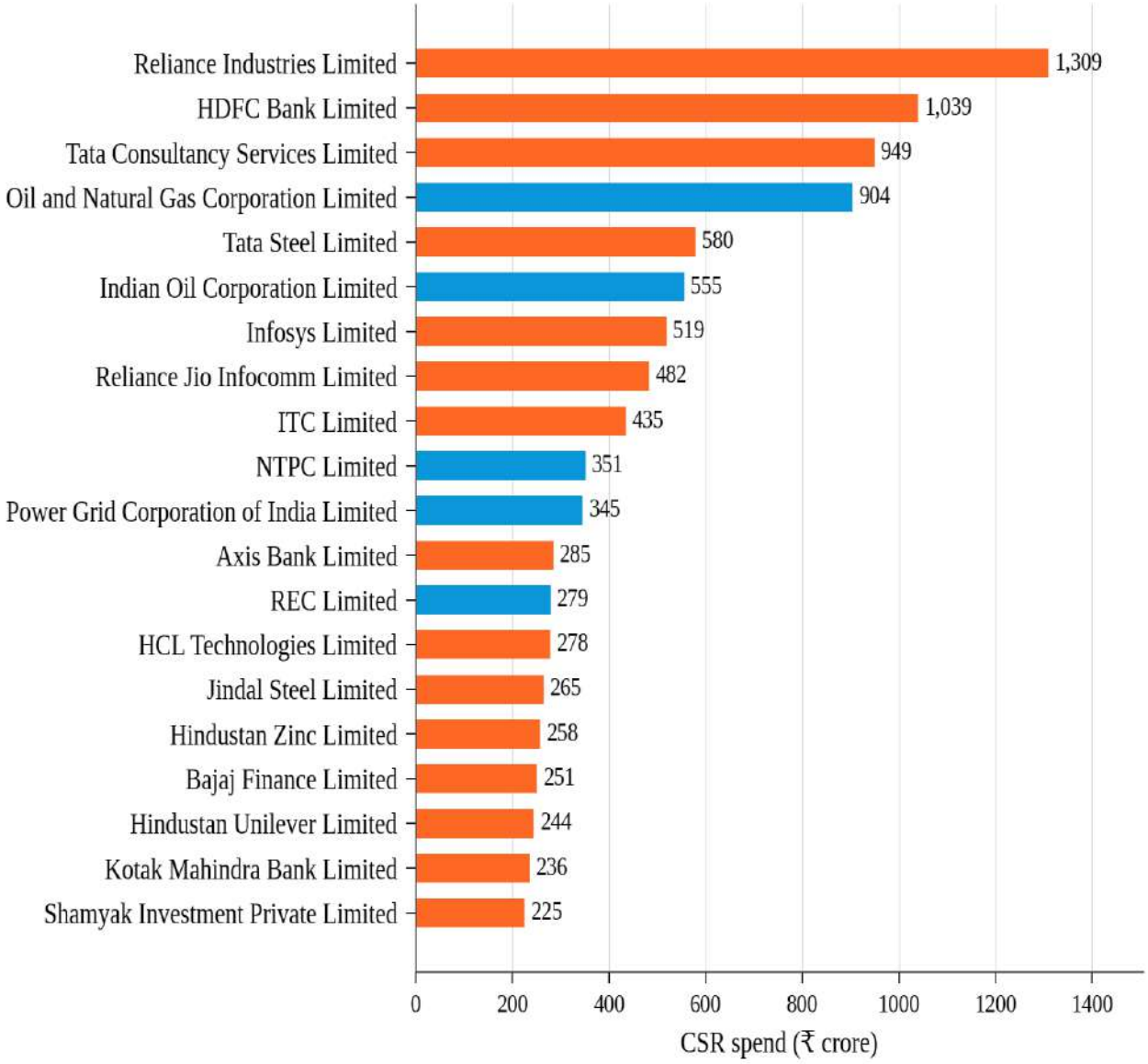
Scale — how much companies contribute;
Breadth — how many development sectors they support;
Geographic reach — how widely their projects are distributed;
SDG orientation — which development priorities their portfolios address; and
Institutional role — whether expenditure is implemented directly, through implementing agencies, or through other permitted mechanisms.

This broader perspective is more informative than a ranking of the largest contributors alone.

The largest contributors are therefore one part of the CSR ecosystem, rather than the ecosystem itself. The concentration of expenditure among larger contributors is important, but the aggregate reach of thousands of smaller contributors is equally relevant to understanding the institutional character of CSR in India.

Largest Contributors

Figure 6.3: Twenty largest CSR contributors, FY 2024-25



Source: MCA National CSR Data Portal, company-wise CSR disclosures for FY 2024-25 (data extracted 20 September 2026); IICA analysis. PSUs shown in orange. The 100 largest contributors are listed at Annexure C.

6.4 The 100 largest contributors spent ₹17,643 crore; 28 of them are PSUs. Indian Oil Corporation Limited and Power Grid Corporation of India Limited each reported CSR spend in 31 States and UTs, and HDFC Bank Limited in 30, the widest geographic coverage in the dataset.

Table 6.2: Largest company contributor to each SDG, FY 2024-25

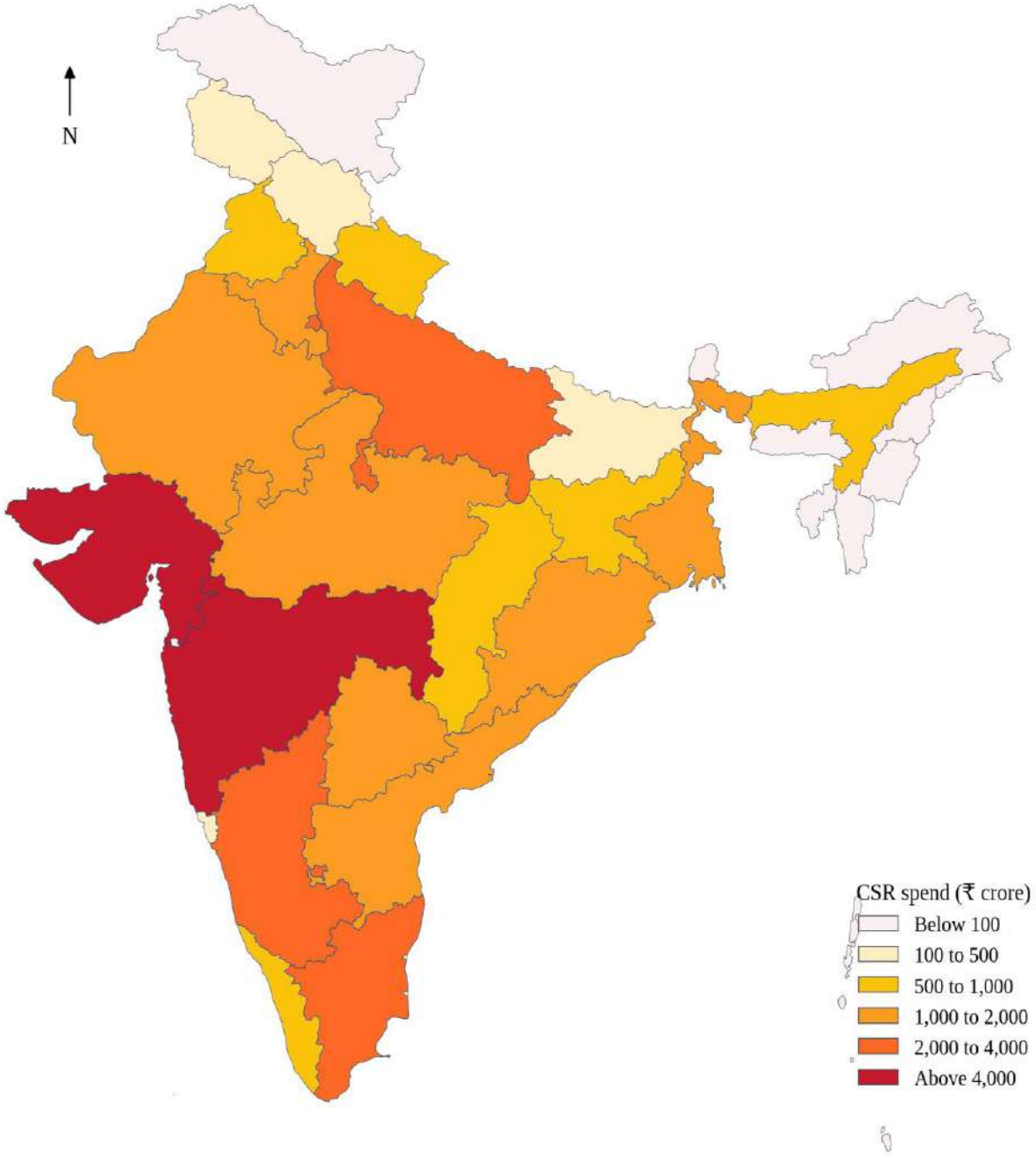
SDG	Largest company contributor	Spend (₹ crore)	Share of Goal (%)
SDG 4	Tata Consultancy Services Limited	902.7	6.3
SDG 3	Reliance Industries Limited	381.4	3.9
SDG 8	Oil and Natural Gas Corporation Limited	379.0	8.4
SDG 13	Reliance Industries Limited	391.1	11.5
SDG 1	HDFC Bank Limited	261.6	10.6
SDG 2	Reliance Jio Infocomm Limited	69.8	4.2
SDG 15	Tata Steel Limited	57.4	5.3
SDG 6	Power Finance Corporation Limited	166.5	16.8
SDG 5	Mahindra and Mahindra Limited	29.8	3.7
SDG 11	Tata Steel Limited	46.6	6.4
SDG 10	Bajaj Finance Limited	11.0	2.6
SDG 16	REC Limited	16.5	22.8

Source: MCA National CSR Data Portal, company-wise CSR disclosures for FY 2024-25 (data extracted 20 September 2026); IICA analysis.

7. GEOGRAPHIC DISTRIBUTION

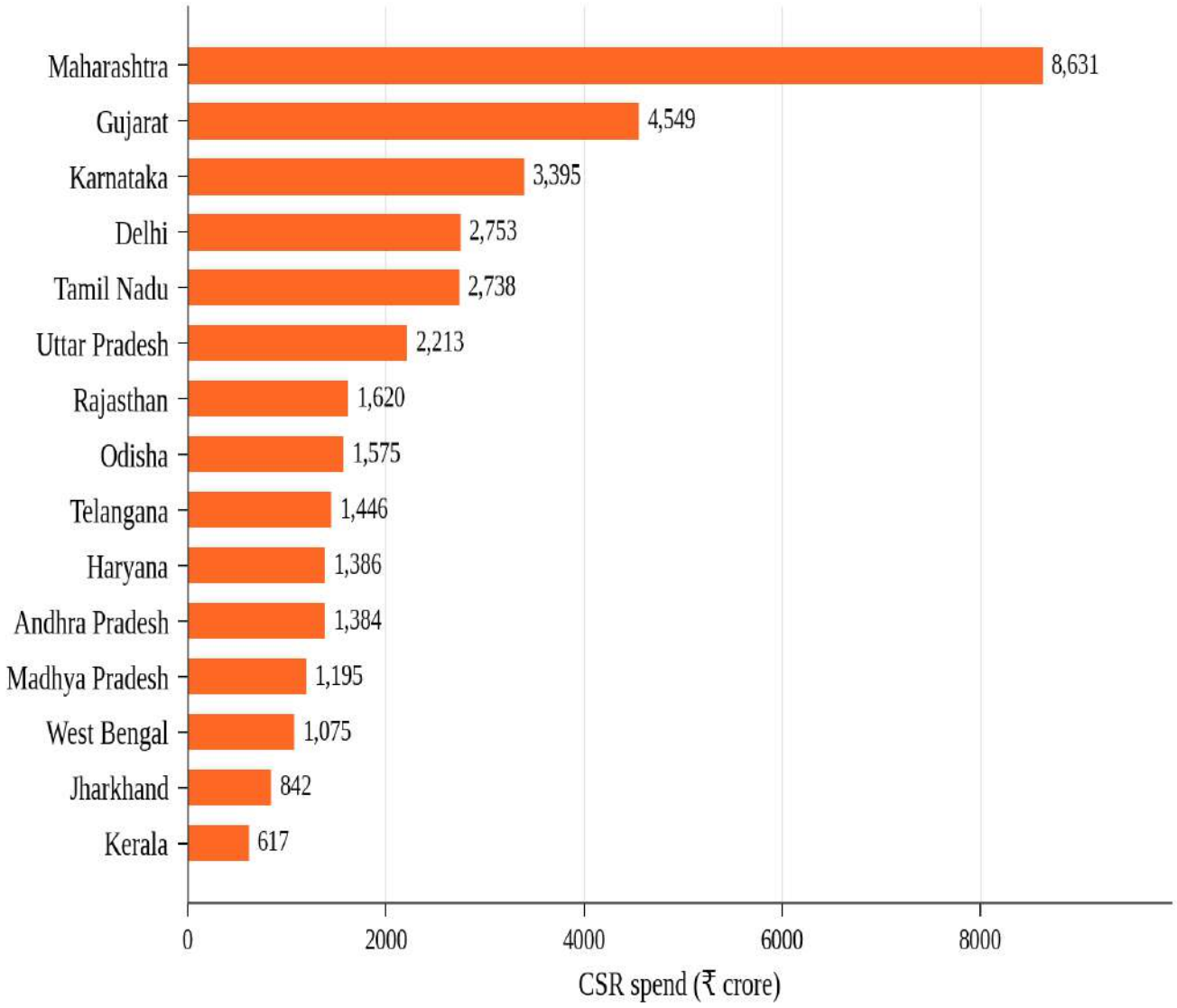
7.1 Of the national total, ₹39,188 crore (96.1 per cent) is attributed in the filings to a specific State or Union Territory and ₹36,843 crore to a specific district. Figure 7.1 presents State and UT receipts.

Figure 7.1: CSR spend by State and Union Territory, FY 2024-25



Source: MCA National CSR Data Portal, company-wise CSR disclosures for FY 2024-25 (data extracted 20 September 2026); IICA analysis. Map not to scale; for illustration only.

Figure 7.2: Fifteen largest recipient States and UTs, FY 2024-25

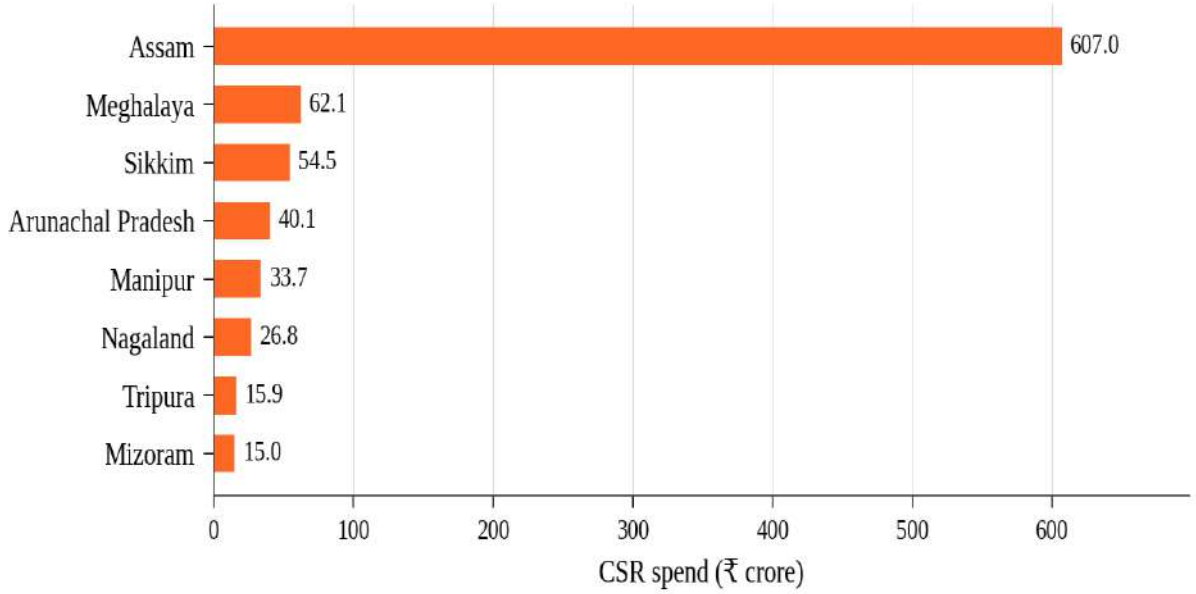


Source: MCA National CSR Data Portal, company-wise CSR disclosures for FY 2024-25 (data extracted 20 September 2026); IICA analysis. Complete table at Annexure A.

7.2 The distribution of CSR spend broadly follows the location of corporate operations, consistent with the statutory preference for the local area of operations under Section 135(5). Maharashtra, Gujarat, Karnataka, Delhi and Tamil Nadu together receive 54.1 per cent of national spend. In Maharashtra, 48 per cent of mapped spend is directed to education (SDG 4).

North-Eastern Region

Figure 7.3: CSR spend in the North-Eastern States, FY 2024-25



Source: MCA National CSR Data Portal, company-wise CSR disclosures for FY 2024-25 (data extracted 20 September 2026); IICA analysis.

What this means: From geographic reach to geographic concentration

The geographic data shows that CSR has substantial national reach: ₹39,188 crore, or 96.1 per cent of total reported CSR expenditure, is attributed in company filings to a specific State or Union Territory, while ₹36,843 crore is attributed to a specific district.

However, **geographic reach should not be equated with geographic equity**.

The existence of reported CSR expenditure in a State or district tells us that CSR resources have been attributed there. It does not by itself tell us whether the level of expenditure corresponds to population, development needs, economic activity, corporate presence, or the scale of identified social challenges.

The geographic distribution should therefore be read through at least four dimensions:

1. Reach: Where is CSR expenditure being reported?

2. Concentration: How much of the national expenditure is accounted for by a relatively small number of States, UTs or districts?

3. Corporate footprint: To what extent does CSR geography correspond with the location of companies and their operating assets?

4. Development need: How does CSR distribution compare with indicators of deprivation, development priorities and the Aspirational Districts framework?

The district-level data in this Factbook provides the foundation for moving from a simple map of CSR expenditure towards a more analytical understanding of where CSR resources are concentrated, where they are dispersed, and where gaps may merit closer examination.

These comparisons should be treated as analytical associations rather than evidence that CSR allocation is, or is not, proportionate to need.

Table 7.1: CSR spend in the North-Eastern Region, FY 2024-25

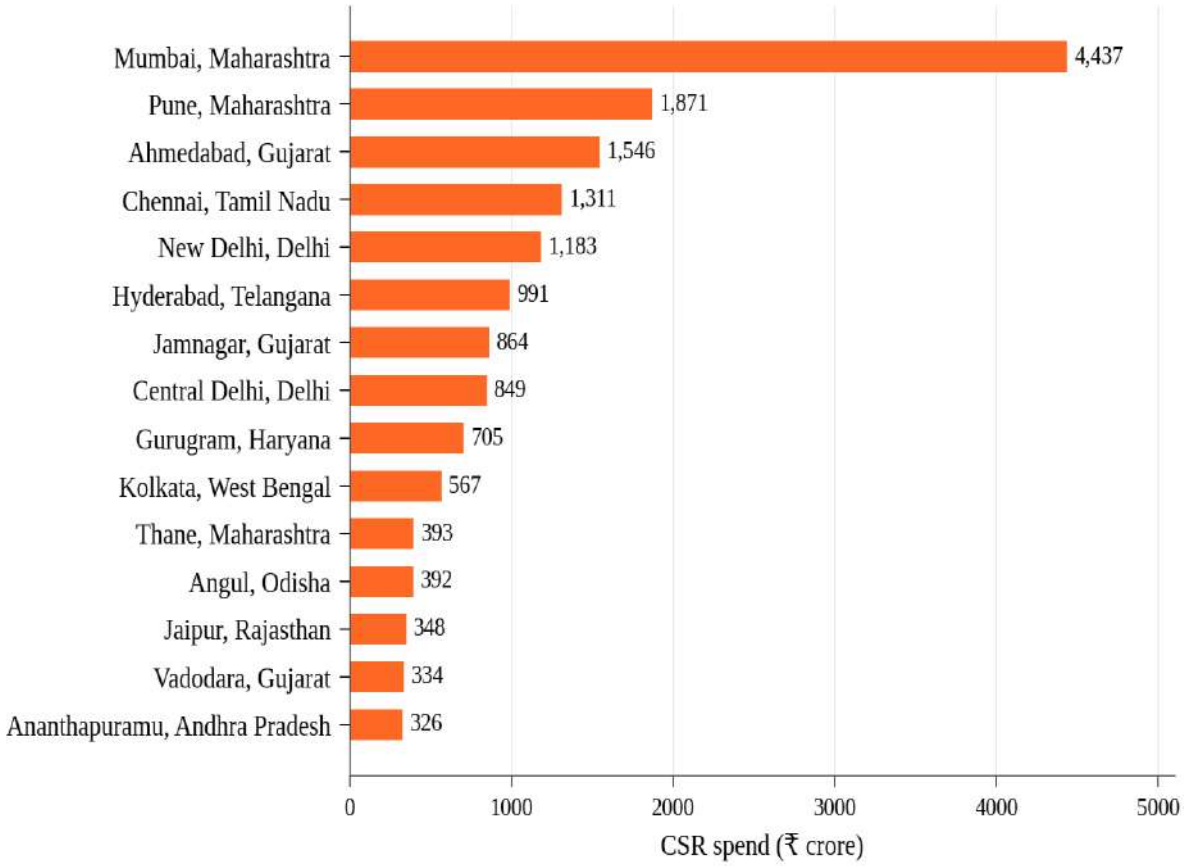
State	Spend (₹ crore)	Companies	Districts	PSU share (%)
Assam	607.0	365	25	55.4
Meghalaya	62.1	65	8	2.9
Sikkim	54.5	49	4	39.1
Arunachal Pradesh	40.1	53	15	46.8
Manipur	33.7	66	15	41.7
Nagaland	26.8	44	11	44.1
Tripura	15.9	48	7	20.3
Mizoram	15.0	26	8	31.4
Total	**855.1**			

Source: MCA National CSR Data Portal, company-wise CSR disclosures for FY 2024-25 (data extracted 20 September 2026); IICA analysis.

7.3 The eight North-Eastern States received ₹855.1 crore, 2.1 per cent of national CSR spend. Assam accounts for ₹607 crore. In Arunachal Pradesh, Manipur, Mizoram, Nagaland and Sikkim, PSUs supply between 31 and 47 per cent of CSR spend.

Districts

Figure 7.4: Fifteen largest recipient districts, FY 2024-25



Source: MCA National CSR Data Portal, company-wise CSR disclosures for FY 2024-25 (data extracted 20 September 2026); IICA analysis.

Table 7.2: Distribution of districts by CSR receipt, FY 2024-25

District CSR spend	Districts	Share of districts (%)	Spend (₹ crore)	Share of spend (%)
Below ₹1 crore	59	8.8	20.3	0.1
₹1 crore to ₹5 crore	122	18.2	346.2	0.9
₹5 crore to ₹10 crore	108	16.1	771.1	2.1
₹10 crore to ₹50 crore	255	38.0	6,137.6	16.7
₹50 crore to ₹100 crore	54	8.0	3,686.2	10.0
₹100 crore and above	73	10.9	25,881.5	70.2
Total	**671**	**100.0**	**36,842.9**	**100.0**

Source: MCA National CSR Data Portal, company-wise CSR disclosures for FY 2024-25 (data extracted 20 September 2026); IICA analysis. Entries without a district are excluded.

7.4 CSR spend was attributed to 671 districts. The 20 largest recipient districts account for 47.5 per cent of district-attributed spend and the 50 largest for 63.0 per cent. Seventy-three districts received ₹100 crore or more each, together 70.2 per cent of district-attributed spend, while 59 districts received less than ₹1 crore each. The complete district-wise table is at Annexure H.

The next stage of geographic analysis could examine the relationship between CSR expenditure and population, district development indicators, Aspirational District status, industrial concentration and corporate presence. Such analysis could help distinguish corporate-footprint-driven CSR from broader geographic distribution.

The objective would not be to prescribe where companies should spend, but to make visible the geographic patterns that emerge from the national CSR data.

8. ASPIRATIONAL DISTRICTS

8.1 The Aspirational Districts Programme of NITI Aayog, launched in January 2018, covers 112 districts across the country identified on composite indicators of health and nutrition, education, agriculture and water resources, financial inclusion and skill development, and basic infrastructure. Because the list is public and fixed, it provides a consistent reference for reading the district-wise distribution of CSR spend.

Table 8.1: CSR spend in Aspirational Districts, FY 2024-25

Indicator	Value
Aspirational Districts matched by name in the filing data	103 of 112
CSR spend in Aspirational Districts	₹2,739 crore
Share of district-attributed CSR spend	7.4 per cent
Average spend per Aspirational District with spend	₹26.6 crore
Average spend per district, all districts	₹54.9 crore

Source: NITI Aayog, list of Aspirational Districts; MCA National CSR Data Portal, company-wise CSR disclosures for FY 2024-25 (data extracted 20 September 2026); IICA analysis. Districts were matched by name; districts created or renamed since 2018 may not match.

Table 8.2: Aspirational Districts with the largest CSR receipts, FY 2024-25

Aspirational District	Spend (₹ crore)	Companies
Purbi Singhbhum, Jharkhand	284.9	109
Singrauli, Madhya Pradesh	199.9	27
Haridwar, Uttarakhand	178.3	208
Ranchi, Jharkhand	141.0	169
Dahod, Gujarat	110.5	53

Source: MCA National CSR Data Portal, company-wise CSR disclosures for FY 2024-25 (data extracted 20 September 2026); IICA analysis. The complete list is at Annexure D.

8.2 Aspirational Districts with a large industrial or mining base, such as Purbi Singhbhum, Singrauli and Haridwar, receive the largest amounts, often from a small number of large contributors. Information on projects of registered implementing agencies in Aspirational Districts is available to companies through the National CSR Exchange Portal (Chapter 13).

What this means

The Aspirational District analysis provides an important bridge between CSR geography and development priorities.

The presence of CSR expenditure in an Aspirational District demonstrates corporate participation in a geographically identified development-priority area. However, the amount of expenditure alone does not establish whether the intervention addresses the district's principal development constraints or whether it produces measurable improvements.

The more important analytical question for future editions is therefore not simply how much CSR reaches Aspirational Districts, but:

- Which sectors receive CSR expenditure in these districts?
- How many companies are active in each district?
- Is expenditure concentrated among a small number of companies?
- Which districts receive substantial CSR expenditure and which receive relatively little?
- How does the sectoral distribution of CSR compare with the development priorities identified for these districts?

These questions can progressively move the Factbook from reporting CSR presence to understanding the pattern and context of CSR engagement.

PART IV

LINKING CSR TO SDG TARGETS

9. CSR AND THE SDG TARGETS

9.1 A Goal is a broad aspiration; what is measured and reported against is the target. The 2030 Agenda contains 169 targets, and India tracks its progress through the National Indicator Framework of MoSPI and the SDG India Index of NITI Aayog. This Chapter links each Development Sector to the targets it most directly serves and places the resulting allocation alongside India's Goal-wise scores in the SDG India Index 2023-24 (released 12 July 2024).

(a) **Target linkage.** Each of the 27 Development Sectors with disclosed spend is linked to one to four principal SDG targets, chosen as the targets whose wording most directly describes the activity. The crosswalk is at Annexure F.

(b) **Consistency.** The Primary SDG of each sector is unchanged from Chapter 2, so that all Goal totals reconcile with Chapter 4.

(c) **Benchmark.** SDG India Index scores run from 0 to 100, where 100 indicates that the 2030 target has been achieved. India's composite score in 2023-24 is 71.

Table 9.1: CSR spend by Goal, principal targets and national score

SDG	CSR spend (₹ crore)	Share of national (%)	Principal targets served	SDG India Index 2023-24 score
SDG 1	2,477	6.1	1.4, 1.b	72
SDG 2	1,647	4.0	2.1, 2.2	52
SDG 3	9,661	23.7	3.1, 3.2, 3.3, 3.4, 3.8	77
SDG 4	14,301	35.1	4.1, 4.2, 4.5, 4.6, 4.a	61
SDG 5	796	2.0	5.1, 5.2, 5.5, 5.a, 5.b	49
SDG 6	993	2.4	6.1, 6.2, 6.3, 6.6	89
SDG 8	4,493	11.0	8.3, 8.5, 8.6	68
SDG 10	421	1.0	10.2, 10.3	65
SDG 11	731	1.8	11.1, 11.4	83
SDG 13	3,397	8.3	13.1, 13.3	67
SDG 15	1,075	2.6	15.1, 15.2, 15.3, 15.5	75
SDG 16	72	0.2	Nearest proxy 1.3	74

Source: CSR spend from Chapter 4; target linkage from Annexure F; scores from NITI Aayog, SDG India Index 2023-24.

What this means

Linking CSR expenditure to SDG targets adds a second layer of analysis beyond broad Goal-level classification. It makes it possible to identify the development targets most closely associated with different categories of CSR expenditure.

However, the target linkage remains a classification exercise based on the Development Sector reported in the filing. It should therefore be understood as identifying the principal SDG targets that a category of CSR activity is designed to serve, rather than measuring the actual progress produced by that expenditure.

The comparison with the SDG India Index is consequently best understood as a contextual comparison, not an attribution exercise. A State or national SDG score cannot be used to infer the effectiveness of CSR expenditure, and CSR expenditure cannot by itself explain changes in an SDG score.

This distinction is important if the Factbook is to remain both analytically useful and methodologically rigorous.

9.2 The allocation of CSR spend follows the Development Sector classification and established company practice. SDG 4 (score 61) receives 35.1 per cent of national CSR spend and SDG 3 (score 77) receives 23.7 per cent. SDG 5 (Gender Equality, score 49) receives 2.0 per cent and SDG 2 (Zero Hunger, score 52) receives 4.0 per cent.

9.3 Within the Goals, the targets most directly addressable through CSR include learning outcomes (4.1), early childhood care (4.2) and inclusion of children with disabilities (4.5) under SDG 4; ending all forms of malnutrition (2.2) under SDG 2; and women's participation and leadership (5.5) and access to economic resources (5.a) under SDG 5.

9.4 Two items of Schedule VII have clear target-level linkages that are not visible as separate categories in the filing data: item (ix), contributions to incubators and public research institutions, which serves target 9.5; and item (xii), disaster management, which serves targets 1.5, 11.5 and 13.1. Separate identification of these items in future filing classifications would allow the corresponding targets to be reported directly.

PART V

THE LEGAL AND REGULATORY FRAMEWORK

10. THE STATUTORY FRAMEWORK FOR CSR

10.1 India is among the few countries that have made CSR spending a statutory obligation for a defined class of companies. The framework rests on Section 135 of the Companies Act, 2013; Schedule VII to the Act, which lists the activities that qualify; the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended; and the disclosure provisions of the Companies (Accounts) Rules, 2014. This Chapter summarises the framework as on 20 September 2026; the text of the Act and Rules governs.

Applicability

10.2 Every company having, in the immediately preceding financial year, a net worth of ₹500 crore or more, or a turnover of ₹1,000 crore or more, or a net profit of ₹5 crore or more, is required to spend in every financial year at least 2 per cent of its average net profits of the three immediately preceding financial years on activities in its CSR Policy (Section 135(1) and (5)). A foreign company is covered in respect of its business in India.

Table 10.1: Core obligations under Section 135 and the CSR Rules

Obligation	Provision	Requirement in brief
CSR Committee	Section 135(1), (9)	Board committee of three or more directors, with at least one independent director where the company is required to have one. Where the amount to be spent does not exceed ₹50 lakh, the Board itself discharges the Committee's functions.
CSR Policy and Annual Action Plan	Section 135(3), (4); Rule 5	Committee formulates and recommends the CSR Policy and an Annual Action Plan; Board approves and discloses both, and ensures the activities are undertaken.
Prescribed spend	Section 135(5)	At least 2% of average net profits (computed under Section 198) of the three immediately preceding financial years; preference to the local area of operations.
Unspent amount, ongoing project	Section 135(6)	Transfer to an Unspent CSR Account within 30 days of the end of the financial year; spend within three financial years; balance to a Schedule VII fund within 30 days of the end of the third year.

Obligation	Provision	Requirement in brief
Unspent amount, other	Section 135(5), second proviso	Transfer to a fund specified in Schedule VII within six months of the end of the financial year.
Penalty	Section 135(7)	Company: twice the amount required to be transferred, or ₹1 crore, whichever is less. Every officer in default: one-tenth of that amount, or ₹2 lakh, whichever is less.
Implementing agencies	Rule 4(1), (2)	Company itself, or an eligible Section 8 company, registered trust or society, or Government entity, registered with MCA through e-form CSR-1 and holding a CSR Registration Number.
Administrative overheads	Rule 7(1)	Not more than 5% of total CSR expenditure of the year.
Excess spend set-off	Rule 7(3)	Excess spent may be set off against the requirement of up to three succeeding financial years, on a Board resolution.
Capital assets	Rule 7(4)	Assets created from CSR to be held by an eligible entity, public authority or beneficiary community, not by the company.
Impact assessment	Rule 8(3)	Companies with average CSR obligation of ₹10 crore or more in the three preceding years: independent impact assessment of projects with outlay of ₹1 crore or more, completed at least a year earlier.
Disclosure	Rule 8; Rule 9; Form CSR-2	Annual Report on CSR in the Board's report; CSR Committee, Policy and approved projects on the company website; Form CSR-2 filed with the MCA21 registry.

Source: Companies Act, 2013, Section 135, as amended by the Companies (Amendment) Acts, 2019 and 2020; Companies (CSR Policy) Rules, 2014, as amended.

Activities that Do Not Qualify

10.3 Under Rule 2(1)(d) of the CSR Rules, the following do not qualify as CSR:

(a) activities undertaken in pursuance of the normal course of business of the company, save for research and development of new vaccines, drugs and medical

devices relating to COVID-19 in FY 2020-21 to FY 2022-23, subject to conditions;

(b) activities undertaken outside India, except training of Indian sports personnel representing any State or Union Territory at the national level or India at the international level;

(c) contribution of any amount, directly or indirectly, to any political party under Section 182;

(d) activities benefiting employees of the company as defined in the Code on Wages, 2019;

(e) activities supported on a sponsorship basis for deriving marketing benefits for products or services; and

(f) activities carried out to fulfil any other statutory obligation under any law in force in India.

10.4 The activities eligible under Schedule VII, as amended up to 27 May 2026, are at Annexure E.

11. AMENDMENTS AND RECENT DEVELOPMENTS

11.1 Table 11.1 records the principal instruments issued by the Ministry of Corporate Affairs that have shaped the CSR framework since it came into force. Each edition of the Factbook will add the instruments of its reference year.

Table 11.1: Principal CSR instruments, 2014 to 2026

Date	Instrument	Reference	Principal change
27.02.2014	Companies (CSR Policy) Rules, 2014; Schedule VII substituted	G.S.R. 129(E); G.S.R. 130(E)	CSR Rules notified; Section 135, Schedule VII and the Rules effective from 01.04.2014.
18.06.2014	General Circular No. 21/2014	MCA	Clarifications on eligible activities; Schedule VII entries to be interpreted liberally.
06.08.2014; 24.10.2014	Schedule VII amendments	G.S.R. 568(E); G.S.R. 741(E)	Amendment of Schedule VII entries.
2014 to 2018	CSR Policy Amendment Rules	G.S.R. 644(E), 43(E), 540(E), 895(E)	Amendments to the CSR Rules.
12.01.2016	General Circular No. 01/2016	MCA	Frequently asked questions on CSR.
30.05.2019	Schedule VII amendment	G.S.R. 390(E)	Amendment of Schedule VII entries.
31.07.2019	Companies (Amendment) Act, 2019	Act No. 22 of 2019	Unspent CSR Account framework under Section 135(5) and (6); brought into force from 22.01.2021.
11.10.2019	Schedule VII amendment	G.S.R. 776(E)	Item (ix) substituted: contributions to incubators and public research institutions.
23.03.2020	General Circular No. 10/2020	MCA	Spending on COVID-19 eligible as CSR.

Date	Instrument	Reference	Principal change
26.05.2020	Schedule VII amendment	G.S.R. 313(E)	PM CARES Fund included in item (viii), with effect from 28.03.2020.
23.06.2020	Schedule VII amendment	G.S.R. 399(E)	Amendment of Schedule VII entries.
24.08.2020	Schedule VII amendment; CSR Policy Amendment Rules, 2020	G.S.R. 525(E); G.S.R. 526(E)	Item (ix) revised; research and development on COVID-19 vaccines, drugs and medical devices permitted for FY 2020-21 to FY 2022-23.
28.09.2020	Companies (Amendment) Act, 2020	Act No. 29 of 2020	No CSR Committee where spend does not exceed ₹50 lakh; set-off of excess spend; penalty in place of imprisonment.
22.01.2021	CSR Policy Amendment Rules, 2021	G.S.R. 40(E)	Comprehensive revision: ongoing projects, Unspent CSR Account, registration of implementing agencies through CSR-1, impact assessment, capital assets, 5 per cent overhead cap, Annual Action Plan.
25.08.2021	General Circular No. 14/2021	MCA	Revised frequently asked questions on CSR.
07.06.2022	National CSR Exchange Portal launched	MCA	Voluntary platform for companies and registered implementing agencies (Chapter 13).
20.09.2022	CSR Policy Amendment Rules, 2022	G.S.R. 715(E)	Further amendments to the CSR Rules.
03.10.2024	PM Internship Scheme, pilot launched	MCA	Company share of costs met from CSR funds (Chapter 14).

Date	Instrument	Reference	Principal change
07.07.2025	CSR Policy Amendment Rules, 2025	G.S.R. 452(E)	Revised e-form CSR-1, effective 14.07.2025.
March and April 2026	PM Internship Scheme revised	MCA	Monthly assistance raised to a minimum of ₹9,000; eligibility widened (Chapter 14).
23.03.2026	Corporate Laws (Amendment) Bill, 2026	Introduced in Lok Sabha	CSR threshold and timelines proposed to be revised; referred to a Joint Parliamentary Committee; report presented 03.08.2026.
27.05.2026	CSR Policy Amendment Rules, 2026; Schedule VII amendment	G.S.R. 415(E); G.S.R. 416(E)	CSR through zero coupon zero principal instruments on the Social Stock Exchange, up to 10 per cent of CSR spend; item (xiii) inserted in Schedule VII.

Source: Ministry of Corporate Affairs, notifications, General Circulars and scheme guidelines published on www.mca.gov.in and in the Gazette of India.

Revised e-Form CSR-1 (Effective 14 July 2025)

11.2 By the Companies (CSR Policy) Amendment Rules, 2025 (G.S.R. 452(E), 7 July 2025), the Ministry substituted e-form CSR-1, "Registration of Entities for undertaking CSR Activities", with a revised web-based form with effect from 14 July 2025. The revised form captures in structured fields the nature of the entity and its approvals under the Income-tax Act, 1961, and whether it was established by a company or group of companies. For companies, new projects implemented through an agency should be placed with entities holding a valid CSR Registration Number under the revised form.

CSR through Zero Coupon Zero Principal Instruments (27 May 2026)

11.3 The Companies (CSR Policy) Amendment Rules, 2026 (G.S.R. 415(E), 27 May 2026) insert Rule 4A, under which a company may carry out CSR activities by subscribing to zero coupon zero principal instruments issued by Not for Profit Organisations registered on the Social Stock Exchange segment of a recognised stock exchange. The principal conditions are:

(a) expenditure on such instruments shall not exceed 10 per cent of the company's total CSR expenditure for the financial year;

(b) the subscribing company is exempted from impact assessment of projects funded through such instruments;

(c) the issuing organisation shall complete the project within three succeeding financial years and, on termination of listing, transfer any unspent amount to a Schedule VII fund and report compliance to the Securities and Exchange Board of India.

11.4 Correspondingly, by G.S.R. 416(E) of the same date, item (xiii), "Subscription to zero coupon zero principal instruments on Social Stock Exchange", has been inserted in Schedule VII.

CSR Proposals in the Corporate Laws (Amendment) Bill, 2026

11.5 The Corporate Laws (Amendment) Bill, 2026 was introduced in the Lok Sabha on 23 March 2026 and referred to a Joint Parliamentary Committee, which presented its report on 3 August 2026. The CSR-related proposals are summarised in Table 11.2. Until the Bill is passed and the amendments are notified, the existing provisions continue to apply.

Table 11.2: CSR proposals in the Corporate Laws (Amendment) Bill, 2026

Provision	Existing	Proposed in the Bill
Net profit threshold for applicability, Section 135(1)	₹5 crore	₹10 crore or such other sum as may be prescribed; net worth and turnover thresholds unchanged
Threshold of spend below which no CSR Committee is required, Section 135(9)	₹50 lakh	₹1 crore
Time to transfer unspent amount of ongoing projects to the Unspent CSR Account, Section 135(6)	30 days from end of financial year	90 days from end of financial year
Exemption	Not provided	Companies fulfilling prescribed conditions need not comply with the CSR provisions

Source: Corporate Laws (Amendment) Bill, 2026, as introduced in the Lok Sabha. Status as on 20 September 2026: pending.

PART VI

NATIONAL CSR PLATFORMS AND SCHEMES

12. THE NATIONAL CSR DATA PORTAL AND THE FILING ARCHITECTURE

12.1 Every figure in this Factbook originates in a statutory filing. CSR-mandated companies disclose their CSR spend, project by project, in the MCA21 registry through Form CSR-2, filed with their financial statements. The National CSR Data Portal (www.csr.gov.in) publishes these disclosures by company, State, district, Development Sector and year. Implementing agencies register through e-form CSR-1 and receive a CSR Registration Number.

Table 12.1: CSR filing and information architecture

Instrument	Filed or used by	Purpose	Channel
e-form CSR-1	Implementing agency	Registration of entities undertaking CSR activities; issues CRN.	MCA21; revised 14.07.2025
Form CSR-2	CSR-mandated company	Project-wise and sector-wise CSR disclosure for the financial year.	MCA21, with financial statements
Annual Report on CSR	CSR-mandated company	Statutory report annexed to the Board's report, in the format prescribed in the Rules.	Board's report
National CSR Data Portal	Public	Aggregated and company-wise CSR data in the public domain.	www.csr.gov.in
National CSR Exchange Portal	Companies and registered agencies	Voluntary listing and matching of CSR projects.	csrxchange.gov.in

Source: Ministry of Corporate Affairs.

13. THE NATIONAL CSR EXCHANGE PORTAL

13.1 The National CSR Exchange Portal (csrxchange.gov.in) is a voluntary digital platform of the Ministry of Corporate Affairs on which companies and registered implementing agencies list, search, interact on and manage CSR projects. It was launched on 7 June 2022 at the Iconic Day celebrations of the Ministry, held at Vigyan Bhawan, New Delhi, during the Iconic Week of Azadi Ka Amrit Mahotsav, presided over by the Union Minister of Finance and Corporate Affairs.

13.2 A CSR exchange was recommended by the High Level Committee on CSR constituted in 2018, which took note of BSE Sammaan, an earlier platform developed as an initiative of IICA, the Confederation of Indian Industry and BSE. The portal addresses a constraint cited by companies, namely the difficulty of finding suitable projects aligned to their CSR Policy.

(a) **Registration.** Companies register with their Corporate Identification Number and implementing agencies with a valid CSR Registration Number; core profile data are drawn from MCA21.

(b) **Listing.** Agencies post ongoing or proposed projects with sector, location, budget and outcomes; companies may also post requirements.

(c) **Engagement.** Stakeholders search, interact, engage and manage CSR projects on the platform.

(d) **Feedback.** The portal has an inbuilt facility for online feedback.

13.3 Tagging of project listings by SDG target (Annexure F) and by Aspirational District status would allow companies to search directly for projects in the Goals and districts identified in Parts II to IV.

14. THE PRIME MINISTER'S INTERNSHIP SCHEME AND CSR

14.1 The Prime Minister's Internship Scheme (PMIS), announced in the Union Budget 2024-25, aims to provide internship opportunities in the top 500 companies to one crore young people over five years. It is administered by the Ministry of Corporate Affairs through pminternship.mca.gov.in; the pilot phase was launched on 3 October 2024. The scheme is the first national scheme designed to draw a defined share of its cost from company CSR funds, and participating companies were identified on the basis of their average CSR expenditure over the preceding three years.

Table 14.1: Financial and eligibility parameters of PMIS

Element	Pilot (FY 2024-25)	As revised in 2026
Monthly assistance to intern	₹5,000: ₹4,500 from Government through DBT and ₹500 from the company out of CSR funds	Minimum ₹9,000, of which 10 per cent from the company out of CSR or own funds and the balance from Government
One-time grant	₹6,000 from Government	₹6,000 from Government
Training cost	Borne by the company from CSR funds	As per revised guidelines
Duration	12 months	Six or nine months
Age	21 to 24 years	18 to 25 years; final-year students eligible with institutional no-objection

Source: Ministry of Corporate Affairs, Guidelines for PMIS Pilot Project (FY 2024-25); revisions notified in March and April 2026 (PIB release of 22 April 2026).

14.2 PMIS-related CSR expenditure is youth-skilling spend that maps to the vocational skills Development Sector and to SDG targets 8.6 (reducing youth not in employment, education or training) and 4.4 (skills for employment). For CSR Committees, PMIS commitments are to be reflected in the Annual Action Plan. Separate identification of PMIS spend in the filing classification would allow its contribution to be reported in future editions.

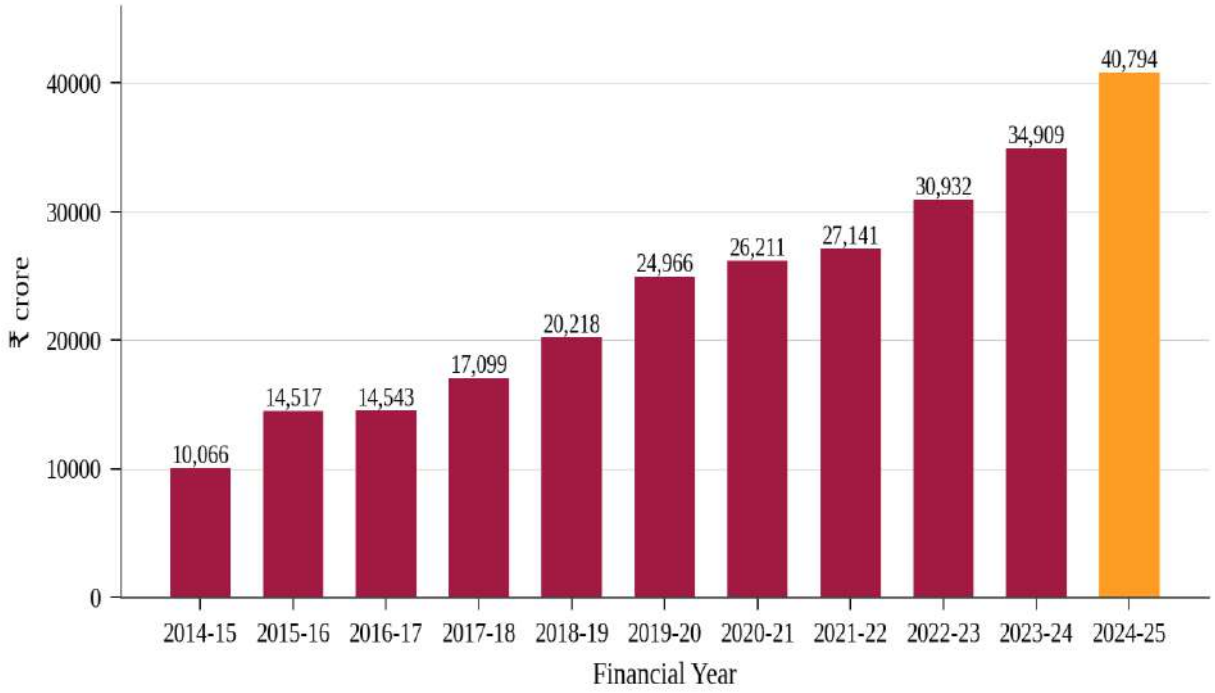
PART VII

TRENDS AND COMPLIANCE

15. A DECADE OF MANDATED CSR, FY 2014-15 TO FY 2024-25

15.1 FY 2024-25 is the eleventh year of mandated CSR. Figure 15.1 and Table 15.1 present year-wise national totals as reported by the Ministry of Corporate, with the FY 2024-25 figure from the dataset used in this Factbook.

Figure 15.1: Annual CSR spend, FY 2014-15 to FY 2024-25



Source: FY 2014-15 to FY 2018-19: MCA reply to Rajya Sabha Starred Question No. 78 (30 July 2024); FY 2019-20 to FY 2023-24: MCA replies to Parliament, including Lok Sabha Unstarred Question No. 217 (1 December 2025); FY 2024-25: dataset of this Factbook.

Table 15.1: National CSR spend, FY 2014-15 to FY 2024-25

Financial Year	CSR spend (₹ crore)	Change over previous year (%)
2014-15	10,065.93	n.a.
2015-16	14,517.21	44.2
2016-17	14,542.51	0.2
2017-18	17,098.57	17.6
2018-19	20,217.65	18.2
2019-20	24,965.82	23.5
2020-21	26,210.95	5.0

Financial Year	CSR spend (₹ crore)	Change over previous year (%)
2021-22	27,141.45	3.6
2022-23	30,932.08	14.0
2023-24	34,908.75	12.9
2024-25	40,794	16.9
Total, eleven years	**2,61,395**	

Note: Figures reflect the data vintage of each source and may be revised as late filings are captured.

15.2 Annual CSR spend has risen about four-fold over the decade, a compound annual growth rate of about 15 per cent, and the cumulative spend over eleven years is about ₹2,61,395 crore. Growth moderated in FY 2020-21 and FY 2021-22 and has since been 13 to 17 per cent a year.

What this means

Eleven years of mandated CSR provide sufficient historical depth to view CSR not simply as an annual compliance figure, but as an evolving national ecosystem.

Reported annual CSR expenditure increased from ₹10,065.93 crore in FY 2014-15 to ₹40,794 crore in FY 2024-25, while cumulative reported expenditure over the eleven-year period reached approximately ₹2.61 lakh crore.

The long-term series also shows that growth has not been uniform across years. The annual data therefore provides a useful baseline for examining changes in the scale, composition and distribution of CSR over time.

The significance of the eleven-year series is ultimately not the size of the cumulative number alone. Its greater value lies in enabling future editions to ask:

What is changing?

What is remaining persistent?

Where is CSR becoming more geographically or sectorally concentrated?

Are new regulatory mechanisms changing corporate behaviour or only the reporting architecture?

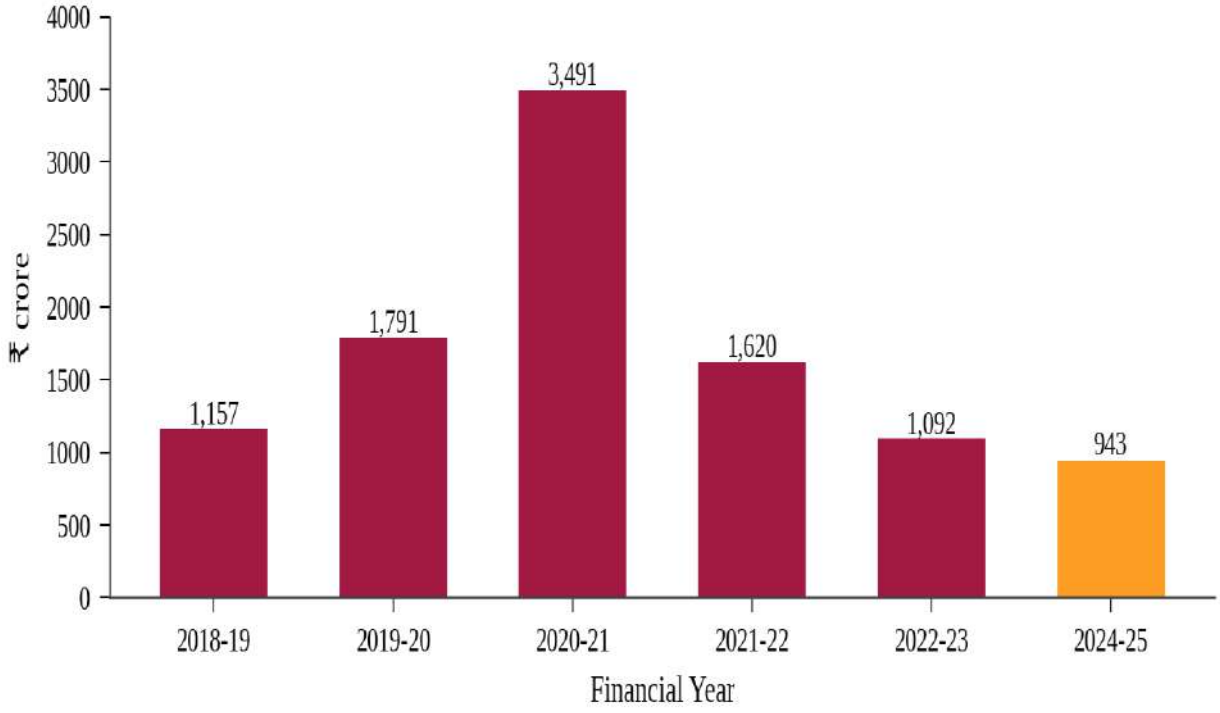
Is the composition of CSR expenditure evolving alongside India's development priorities?

The annual Factbook series can provide the evidence base for answering these questions progressively.

16. GOVERNMENT FUNDS, ENFORCEMENT AND IMPLEMENTING AGENCIES

Transfers to Specified Government Funds

Figure 16.1: CSR contributions to specified Government funds



Source: FY 2018-19 to FY 2022-23: MCA reply to Rajya Sabha Unstarred Question No. 3414 (1 April 2025); FY 2024-25: dataset of this Factbook.

Table 16.1: CSR contributions to specified Government funds (₹ crore)

Fund (₹ crore)	2018-19	2019-20	2020-21	2021-22	2022-23	2024-25
Clean Ganga Fund	8.11	6.63	13.39	55.41	41.66	19.35
Other Central Government Funds	731.06	932.16	1,618.17	310.60	179.02	262.66
Prime Minister's National Relief Fund and PM CARES Fund	322.19	798.43	1,698.38	1,219.16	815.85	468.50
Swachh Bharat Kosh	95.50	53.47	161.35	34.92	55.32	192.97
Total	**1,156.86**	**1,790.69**	**3,491.30**	**1,620.09**	**1,091.86**	**943.48**

Source: As for Figure 16.1. FY 2023-24 is not covered by the source reply. As reported by the Ministry, "Other Central Government Funds" includes contributions under item (ix) of Schedule VII.

16.1 Contributions to Government funds peaked at ₹3,491 crore in FY 2020-21 and have since declined; in FY 2024-25 they amounted to ₹943 crore, or 2.3 per cent of national CSR spend.

Enforcement under Section 135

16.2 With effect from 22 January 2021, non-compliance with the CSR provisions is a civil default. A default in transferring an unspent amount under Section 135(5) or (6) attracts a penalty under Section 135(7), adjudicated by the Registrar of Companies under Section 454. The Ministry has informed Parliament that 26 companies were penalised for non-compliance with the CSR provisions during FY 2019-20 to FY 2023-24.

Table 16.2: Companies penalised for non-compliance with CSR provisions

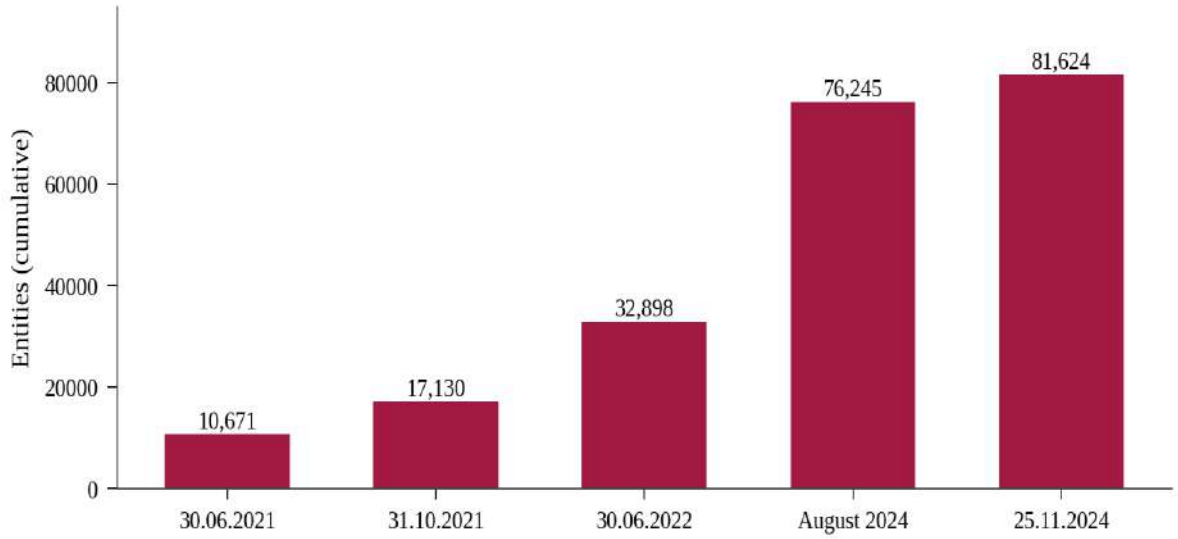
Financial Year	2019-20	2020-21	2021-22	2022-23	2023-24	Total
Companies penalised	2	7	1	6	10	26

Source: MCA reply to Rajya Sabha Unstarred Question No. 3414 (1 April 2025).

Implementing Agencies

16.3 Registration of implementing agencies through e-form CSR-1 has been mandatory since 1 April 2021. The number of registered entities reported by the Ministry to Parliament is shown in Figure 16.2.

Figure 16.2: Entities registered through e-form CSR-1 (cumulative)



Source: MCA replies to Parliament: Rajya Sabha Unstarred Q. 1615 (03.08.2021); Lok Sabha reply (29.11.2021); Lok Sabha Unstarred Q. 179 (18.07.2022); Lok Sabha Unstarred Q. 2265 (05.08.2024); Lok Sabha Unstarred Q. 936 (02.12.2024).

16.4 The Ministry has also informed Parliament that about 56 per cent of CSR expenditure in the five years up to 31 March 2024 was undertaken through implementing agencies (Lok Sabha Unstarred Question No. 936, 2 December 2024). Registration is now through the revised e-form CSR-1 (Chapter 11).

17. THE POLICY RECORD

High Level Committees on CSR

17.1 The Ministry constituted High Level Committees to review the CSR framework in 2015 and 2018. The principal recommendations of the 2018 Committee, whose report was submitted in 2019, and their status are summarised in Table 17.1.

Table 17.1: Principal recommendations of the High Level Committee on CSR, 2018

Recommendation (summarised)	Status as on 20 September 2026
Transfer unspent CSR amounts to a designated account and spend within a defined period	Implemented: Companies (Amendment) Act, 2019; Rules, 2021
Make CSR non-compliance a civil wrong with monetary penalty, not an offence	Implemented: Companies (Amendment) Act, 2020
Exempt companies with small obligations from constituting a CSR Committee	Implemented at ₹50 lakh (2020); ₹1 crore proposed in the 2026 Bill
Allow carry-forward of excess spend	Implemented: set-off for three succeeding years (Rules, 2021)
Impact assessment for larger CSR programmes	Implemented: Rule 8(3), 2021
Develop a CSR exchange portal	Implemented: National CSR Exchange Portal, June 2022
Align Schedule VII with the SDGs	Partly reflected in item (ix) (2019); full alignment pending

Source: Report of the High Level Committee on CSR, 2018 (MCA, 2019); MCA instruments listed in Chapter 11.

Clarifications in the Ministry's Frequently Asked Questions

(a) **Employees.** Activities benefiting only the employees of the company and their families do not qualify as CSR.

(b) **Normal course of business.** Activities undertaken in the normal course of business do not qualify, save for the specified time-bound COVID-19 research exception.

(c) **Disaster relief.** Relief, rehabilitation and reconstruction activities qualify under item (xii) of Schedule VII; COVID-19 related spending was clarified as eligible by General Circular No. 10/2020.

(d) **Agencies.** A company may implement directly or through an entity registered through CSR-1; the Board remains responsible for ensuring that the funds are utilised as approved.

(e) **Tax treatment.** CSR expenditure is not an allowable business expenditure under the Income-tax Act, 1961.

Source: Ministry of Corporate Affairs, General Circular No. 14/2021 (25 August 2021), Frequently Asked Questions on CSR. Summarised.

PART VIII

CONVERGENCE, THEMES AND THE YEAR AHEAD

18. CONVERGENCE WITH NATIONAL MISSIONS

18.1 Schedule VII allows CSR to complement Government programmes. Most Development Sectors have a corresponding national mission whose targets and delivery platforms CSR can strengthen. Table 18.1 relates FY 2024-25 CSR spend to the principal national mission in each area, as a guide to convergence planning by Ministries, States and companies.

Table 18.1: CSR spend and corresponding national missions, FY 2024-25

Development Sector	CSR spend (₹ crore)	Principal national mission	Ministry
Education	13,877.3	Samagra Shiksha; National Education Policy 2020	Education
Health care	8,530.6	Ayushman Bharat; National Health Mission	Health and Family Welfare
Environmental sustainability	3,396.7	Green India Mission; Mission LiFE	Environment, Forest and Climate Change
Livelihood enhancement projects	2,547.7	Deendayal Antyodaya Yojana, National Rural Livelihoods Mission	Rural Development
Rural development projects	2,477.0	Pradhan Mantri Awas Yojana (Gramin); rural infrastructure programmes	Rural Development
Vocational skills	1,945.2	Skill India Mission; PM Internship Scheme	Skill Development and Entrepreneurship; Corporate Affairs
Poverty, Eradicating Hunger, Malnutrition	1,647.2	Saksham Anganwadi and Poshan 2.0	Women and Child Development
Training to promote sports	1,130.0	Khelo India	Youth Affairs and Sports
Women empowerment	521.4	Mission Shakti	Women and Child Development

Development Sector	CSR spend (₹ crore)	Principal national mission	Ministry
Sanitation	439.3	Swachh Bharat Mission	Jal Shakti; Housing and Urban Affairs
Safe drinking water	341.8	Jal Jeevan Mission	Jal Shakti
Swachh Bharat Kosh	193.0	Swachh Bharat Mission (fund)	Jal Shakti; Finance
Clean Ganga Fund	19.3	Namami Gange	Jal Shakti
Special education	423.4	Samagra Shiksha (inclusive education); Accessible India Campaign	Education; Social Justice and Empowerment
Art and culture	692.2	Heritage conservation programmes	Culture

Source: CSR spend from the dataset of this Factbook; missions as listed by the respective Ministries.

What this means

The convergence analysis demonstrates that substantial areas of CSR expenditure correspond to existing national missions and Government development programmes.

This does not mean that CSR expenditure is equivalent to Government expenditure, nor that the presence of a corresponding national mission establishes formal convergence at the project level.

Rather, the analysis identifies areas of thematic alignment where corporate CSR activity and public development priorities intersect.

The next analytical step is to examine whether such alignment is accompanied by practical convergence—for example, coordination with public delivery platforms, geographic targeting, complementary interventions, or shared outcome frameworks.

The Factbook can therefore use this chapter as a foundation for examining the relationship between CSR as a private contribution and national development programmes as public policy instruments.

19. THEMATIC NOTES

Thematic notes provide focused analytical snapshots of selected CSR themes, drawing on available CSR disclosure data to highlight the scale, composition and key limitations of reported spending. They are intended to complement the overall CSR analysis and do not represent a comprehensive measurement of impact or outcomes.

Gender

19.1 CSR mapped to SDG 5 totalled ₹795.6 crore in FY 2024-25 (2.0 per cent): women empowerment ₹521.4 crore, gender equality ₹224.0 crore, and homes and hostels for women ₹50.2 crore. Much CSR in education, health and livelihoods reaches women and girls without being classified as gender spend, since the filing does not capture beneficiary gender.

Disability and Social Inclusion

19.2 Special education received ₹423.4 crore, senior citizens' welfare ₹205.4 crore, socio-economic equalities ₹160.4 crore and orphanages ₹55.0 crore. Together these sectors account for 2.1 per cent of national CSR spend.

Nutrition and Zero Hunger

19.3 The Development Sector covering poverty, hunger and malnutrition received ₹1,647.2 crore from 4,470 companies, 4.0 per cent of national spend, with a broad contributor base in which the five largest contributors account for 11.4 per cent. This spend complements Saksham Anganwadi and Poshan 2.0. Workforce nutrition programmes, which address nutrition through the workplace and supply chain, are not separately identifiable in the filing data.

Climate and Environment

19.4 The environment head of Schedule VII received ₹4,471.4 crore (11.0 per cent): environmental sustainability ₹3,396.7 crore, animal welfare ₹560.8 crore, conservation of natural resources ₹426.3 crore and agro forestry ₹87.6 crore. Renewable energy access, energy efficiency and circular-economy projects are not separately classified and therefore cannot be reported against SDGs 7 and 12.

Listed Companies

19.5 For listed companies, CSR spend can be read alongside the Business Responsibility and Sustainability Report prescribed by the Securities and Exchange Board of India. As this is a disclosure outside the MCA filing system, it is proposed to be presented in a future edition as a separately labelled section.

20. THE YEAR IN REVIEW AND THE OUTLOOK

Table 20.1: Principal developments, January to October 2026

Date	Development
23.03.2026	Corporate Laws (Amendment) Bill, 2026 introduced in the Lok Sabha and referred to a Joint Parliamentary Committee.
March and April 2026	PM Internship Scheme revised: higher monthly assistance and wider eligibility.
27.05.2026	Companies (CSR Policy) Amendment Rules, 2026 and insertion of item (xiii) in Schedule VII: CSR through zero coupon zero principal instruments.
03.08.2026	Report of the Joint Parliamentary Committee on the Corporate Laws (Amendment) Bill, 2026 presented.
10.08.2026	Smt. Pallavi Jain Govil appointed Secretary, Ministry of Corporate Affairs.
06 and 07.10.2026	National Conference and Exhibition on CSR (NCCSR 2026), organised by IICA, New Delhi.

Source: Ministry of Corporate Affairs; Gazette of India; IICA.

Outlook for the Next Edition

(a) **Statutory change.** If the Corporate Laws (Amendment) Bill, 2026 is enacted, the next edition will be the first to report under revised thresholds; FY 2024-25 provides the baseline.

(b) **New instruments.** FY 2026-27 will be the first year in which CSR through zero coupon zero principal instruments on the Social Stock Exchange can appear in filings.

(c) **PM Internship Scheme.** The revised scheme will be reflected in CSR filings from FY 2025-26 onwards.

(d) **Implementing agencies.** Registrations under the revised e-form CSR-1 will establish a new baseline for the implementing sector.

(e) **Data.** It is proposed that the next edition incorporate company-wise prescribed expenditure and unspent amounts from the National CSR Data Portal.

Emerging directions for CSR

The FY 2024-25 data and the policy developments covered in this edition point to several areas that are likely to shape the next phase of India's CSR ecosystem.

From expenditure to outcomes. As the CSR system matures, attention is likely to increase on the relationship between expenditure, project design, beneficiaries and measurable outcomes.

From broad categories to better data. The current filing architecture provides substantial information on expenditure, sectors, companies and geography. More granular project-level information could enable deeper analysis without changing the statutory character of the underlying data.

From company-level action to ecosystem-level analysis. The CSR ecosystem increasingly includes companies, implementing agencies, Government institutions, data platforms and development programmes. Understanding their interaction may become as important as analysing individual company expenditure.

From geographic presence to geographic intelligence. State and district-level data create an opportunity to examine concentration, corporate footprint, development priorities and underserved areas more systematically.

From SDG mapping to SDG-linked evidence. The current crosswalk establishes a consistent expenditure-to-SDG framework. Future editions could explore whether reliable project and outcome information can progressively complement this mapping.

From annual reporting to a longitudinal evidence base. With each edition applying consistent definitions and methods, the Factbook can increasingly identify structural changes in India's CSR ecosystem rather than simply reporting annual totals.

Key Questions for the Next Year

The next edition of the India CSR Factbook can use the FY 2024-25 baseline to examine a set of questions that go beyond annual expenditure totals:

1. What is changing in the composition of CSR? Are the relative shares of education, health, livelihoods, environment and other Development Sectors changing over time?
2. Is CSR becoming more or less geographically concentrated? How are State, Union Territory and district-level patterns changing across editions?
3. Who is contributing to the CSR ecosystem? How does the contribution of smaller, medium and large CSR spenders evolve, and how do their sectoral and geographic portfolios differ?
4. Where does CSR intersect with development need? How does CSR expenditure in districts and States relate to Aspirational District status and other available development indicators?

5. How is the implementing-agency ecosystem evolving? Are changes in CSR-1 registration and implementation arrangements reflected in the distribution and delivery of CSR expenditure?
6. How is the relationship between CSR and the SDGs evolving? Does the distribution of CSR expenditure across SDG-linked sectors change over time, and can future data support more granular project-level analysis?
7. What does CSR data tell us about outcomes—and what does it still not tell us? What additional information would be required to move from expenditure reporting towards systematic outcome analysis?
8. Are regulatory changes reflected in the data? Can future editions identify observable changes following amendments to the CSR framework?
9. Where are the data gaps? Which improvements in statutory filing fields would most significantly enhance national analysis of CSR?
10. What does eleven-plus years of CSR tell us about the evolution of the ecosystem? Which patterns are becoming structural, and which are temporary or driven by specific events or policy changes?

Editorial Framework of the Series

20.1 Each edition will cover one completed financial year of CSR filings, extracted after the statutory filing window has substantially closed, and will state the extraction date. The structure of the statistical chapters, the time series, the State and UT profiles, the Annexures and the SDG crosswalk will be retained every year; any change to a crosswalk, definition or method will be recorded and, where possible, applied to the previous year so that comparisons remain like for like. National totals will be validated against figures of the Ministry, and legal citations against the Gazette text, before release.

What this means

FY 2024-25 marks a useful baseline for the next stage of India's CSR data and policy evolution. The regulatory environment is continuing to develop, while the CSR data architecture is becoming increasingly structured.

Several developments covered in this edition are likely to affect how CSR is reported and analysed in subsequent years: changes to the CSR-1 framework, the evolution of the Prime Minister's Internship Scheme, new mechanisms involving the Social Stock Exchange, and possible changes arising from the Corporate Laws (Amendment) Bill, 2026.

The next editions will therefore have an opportunity to examine not only whether CSR expenditure increases, but how the character of the CSR ecosystem changes—in terms of contributors, sectors, geography, implementing agencies, regulatory mechanisms, data quality and development alignment.

PART IX

STATE AND UNION TERRITORY PROFILES

21. STATE AND UNION TERRITORY PROFILES

21.1 This Chapter presents a profile of each of the 28 States and 8 Union Territories: headline indicators and the five largest Development Sectors, districts and company contributors by CSR spend in FY 2024-25. Spend is gross project-level spend attributed to the State or UT in the filing; PAN-India and centralised-fund entries are excluded. Rank is among the 36 States and UTs.

Source: MCA National CSR Data Portal, company-wise CSR disclosures for FY 2024-25 (data extracted 20 September 2026); IICA analysis.

1.1 Andhra Pradesh

CSR spend (₹ crore)	Share of national (%)	Rank	Companies	Projects	Districts	PSU share (%)
1,383.5	3.39	11	1,107	2,982	15	9.8

Development Sector	₹ crore	District	₹ crore	Company	₹ crore
Livelihood enhancement projects	326.7	Ananthapuramu	325.9	Axis Bank Limited	178.0
Education	305.5	Visakhapatnam	226.2	Reliance Industries Limited	59.6
Health care	234.2	Chittoor	143.7	Accenture Solutions Private Limited	58.1
Environmental sustainability	158.2	Guntur	142.7	Mahindra and Mahindra Limited	47.9
Rural development projects	149.0	East Godavari	121.4	Reliance Jio Infocomm Limited	38.0

The five largest contributors account for 27.6% of CSR spend in Andhra Pradesh; Education and Health together account for 39.0%, against 54.9% nationally.

21.2 Arunachal Pradesh

CSR spend (₹ crore)	Share of national (%)	Rank	Companies	Projects	Districts	PSU share (%)
40.1	0.10	27	53	162	15	46.8

Development Sector	₹ crore	District	₹ crore	Company	₹ crore
Health care	15.2	Papum Pare	12.9	HDFC Bank Limited	7.9
Rural development projects	10.2	Changlang	6.4	Reckitt Benckiser (India) Private Limited	7.1
Education	8.5	Dibang Valley	6.3	NHPC Limited	3.7
Sanitation	1.4	East Kameng	2.6	North Eastern Electric Power Corporation Limited	2.9
Special education	0.9	Lower Subansiri	2.4	NTPC Limited	2.5

The five largest contributors account for 60.1% of CSR spend in Arunachal Pradesh; Education and Health together account for 59.0%, against 54.9% nationally.

21.3 Assam

CSR spend (₹ crore)	Share of national (%)	Rank	Companies	Projects	Districts	PSU share (%)
607.0	1.49	16	365	1,180	24	55.4

Development Sector	₹ crore	District	₹ crore	Company	₹ crore
Health care	221.2	Dibrugarh	120.6	Oil India Limited	114.1
Education	82.6	Golaghat	66.8	Numaligarh Refinery Ltd	79.0
Environmental sustainability	80.1	Sivasagar	49.2	HDFC Bank Limited	73.5
Rural development projects	66.3	Kamrup	42.8	Indian Oil Corporation Limited	60.6
Livelihood enhancement projects	64.0	Kamrup Metro	42.5	Oil and Natural Gas Corporation Limited	47.1

The five largest contributors account for 61.7% of CSR spend in Assam; Education and Health together account for 50.0%, against 54.9% nationally.

21.4 Bihar

CSR spend (₹ crore)	Share of national (%)	Rank	Companies	Projects	Districts	PSU share (%)
456.1	1.12	20	446	1,344	38	27.4

Development Sector	₹ crore	District	₹ crore	Company	₹ crore
Health care	116.7	Patna	95.6	Indian Oil Corporation Limited	34.6
Education	114.2	Muzaffarpur *	74.3	Britannia Industries Ltd	30.5
Poverty, Eradicating Hunger, Malnutrition	61.3	Vaishali	35.2	HDFC Bank Limited	26.6
Livelihood enhancement projects	45.1	Saran	22.1	Alkem Laboratories Limited	25.7
Rural development projects	41.2	Begusarai *	21.9	Hindustan Unilever Limited	18.1

The five largest contributors account for 29.7% of CSR spend in Bihar; Education and Health together account for 50.6%, against 54.9% nationally.

21.5 Chhattisgarh

CSR spend (₹ crore)	Share of national (%)	Rank	Companies	Projects	Districts	PSU share (%)
551.9	1.35	18	438	1,468	21	29.3

Development Sector	₹ crore	District	₹ crore	Company	₹ crore
Health care	190.5	Raipur	166.1	Jindal Steel Limited	52.8
Education	142.0	Raigarh	108.6	NMDC Limited	43.5
Rural development projects	77.6	Durg	42.4	South Eastern Coalfields Limited	33.5
Livelihood enhancement projects	31.9	Dakshin Bastar Dantewada *	41.3	Jindal Power Limited	30.1
Poverty, Eradicating Hunger, Malnutrition	25.5	Korba *	36.5	Steel Authority of India Limited	26.1

The five largest contributors account for 33.7% of CSR spend in Chhattisgarh; Education and Health together account for 60.3%, against 54.9% nationally.

21.6 Goa

CSR spend (₹ crore)	Share of national (%)	Rank	Companies	Projects	Districts	PSU share (%)
106.0	0.26	24	232	522	2	14.6

Development Sector	₹ crore	District	₹ crore	Company	₹ crore
Education	32.6	North Goa	82.6	Indian Oil Corporation Limited	8.4
Health care	25.9	South Goa	21.8	Colorcon Asia Private Limited	6.4
Environmental sustainability	9.7			Bajaj Finance Limited	5.0
Training to promote sports	8.5			Vedanta Limited	4.8
Art and culture	6.2			Goa Shipyard Limited	3.4

The five largest contributors account for 26.5% of CSR spend in Goa; Education and Health together account for 55.1%, against 54.9% nationally.

21.7 Gujarat

CSR spend (₹ crore)	Share of national (%)	Rank	Companies	Projects	Districts	PSU share (%)
4,549.1	11.15	2	4,425	12,150	29	4.8

Development Sector	₹ crore	District	₹ crore	Company	₹ crore
Education	1,413.3	Ahmedabad	1,545.8	Reliance Industries Limited	949.4
Health care	851.6	Jamnagar	864.3	Reliance Jio Infocomm Limited	216.8
Environmental sustainability	735.8	Vadodara	334.1	Arcelormittal Nippon Steel India Private Limited	144.6
Training to promote sports	300.1	Surat	299.0	Adani Power Limited	71.9
Vocational skills	202.3	Gandhinagar	258.8	HDFC Bank Limited	71.4

The five largest contributors account for 32.0% of CSR spend in Gujarat; Education and Health together account for 49.8%, against 54.9% nationally.

21.8 Haryana

CSR spend (₹ crore)	Share of national (%)	Rank	Companies	Projects	Districts	PSU share (%)
1,385.6	3.40	10	1,776	4,208	20	8.7

Development Sector	₹ crore	District	₹ crore	Company	₹ crore
Education	484.6	Gurugram	705.1	Maruti Suzuki India Limited	81.1
Health care	245.2	Sonipat	169.4	Axis Bank Limited	78.2
Vocational skills	152.8	Faridabad	155.1	Power Grid Corporation of India Limited	74.6
Environmental sustainability	106.0	Hisar	67.0	Honda Motorcycle and Scooter India Pvt Ltd	40.8
Rural development projects	78.4	Rewari	53.8	HDFC Bank Limited	36.1

The five largest contributors account for 22.4% of CSR spend in Haryana; Education and Health together account for 52.7%, against 54.9% nationally.

21.9 Himachal Pradesh

CSR spend (₹ crore)	Share of national (%)	Rank	Companies	Projects	Districts	PSU share (%)
225.3	0.55	21	309	969	12	26.1

Development Sector	₹ crore	District	₹ crore	Company	₹ crore
Education	71.7	Solan	43.9	Eicher Motors Limited	26.0
Health care	46.7	Shimla	31.6	HDFC Bank Limited	23.9
Environmental sustainability	26.1	Sirmaur	29.4	SJVN Limited	21.5
Rural development projects	21.3	Chamba *	22.8	NHPC Limited	19.7
Livelihood enhancement projects	12.6	Kullu	18.7	JSW Hydro Energy Limited	11.0

The five largest contributors account for 45.3% of CSR spend in Himachal Pradesh; Education and Health together account for 52.6%, against 54.9% nationally.

21.10 Jharkhand

CSR spend (₹ crore)	Share of national (%)	Rank	Companies	Projects	Districts	PSU share (%)
842.4	2.06	14	525	2,144	24	23.0

Development Sector	₹ crore	District	₹ crore	Company	₹ crore
Health care	204.9	East Singhbum *	284.9	Tata Steel Limited	344.8
Education	164.7	Ranchi *	141.0	Central Coalfields Limited	76.9
Vocational skills	84.0	West Singhbhum *	73.3	HDFC Bank Limited	32.4
Rural development projects	69.1	Dhanbad	70.2	Oil and Natural Gas Corporation Limited	31.9
Training to promote sports	66.9	Hazaribagh *	33.7	JSW Steel Limited	23.0

The five largest contributors account for 60.4% of CSR spend in Jharkhand; Education and Health together account for 43.9%, against 54.9% nationally.

21.11 Karnataka

CSR spend (₹ crore)	Share of national (%)	Rank	Companies	Projects	Districts	PSU share (%)
3,395.4	8.32	3	3,428	11,139	31	6.9

Development Sector	₹ crore	District	₹ crore	Company	₹ crore
Education	1,303.7	Mysuru	240.0	Wipro Limited	158.0
Health care	655.3	Ballari	192.2	Infosys Limited	142.3
Environmental sustainability	431.4	Bengaluru Rural	114.8	Jindal Aluminium Limited.	140.1
Livelihood enhancement projects	155.9	Chikkaballapura	86.3	JSW Steel Limited	120.9
Vocational skills	151.3	Dakshina Kannada	66.4	Zerodha Broking Limited	117.0

The five largest contributors account for 20.0% of CSR spend in Karnataka; Education and Health together account for 57.7%, against 54.9% nationally.

21.12 Kerala

CSR spend (₹ crore)	Share of national (%)	Rank	Companies	Projects	Districts	PSU share (%)
616.6	1.51	15	762	3,106	14	17.0

Development Sector	₹ crore	District	₹ crore	Company	₹ crore
Health care	215.2	Ernakulam	253.6	Muthoot Finance Limited	62.2
Education	183.6	Thrissur	68.6	The Federal Bank Ltd	51.2
Environmental sustainability	50.5	Thiruvananthapuram	58.7	Manappuram Finance Limited	39.4
Rural development projects	36.8	Wayanad *	45.2	Oil and Natural Gas Corporation Limited	29.3
Poverty, Eradicating Hunger, Malnutrition	20.1	Kannur	42.8	Irel (India) Limited	19.9

The five largest contributors account for 32.8% of CSR spend in Kerala; Education and Health together account for 64.7%, against 54.9% nationally.

21.13 Madhya Pradesh

CSR spend (₹ crore)	Share of national (%)	Rank	Companies	Projects	Districts	PSU share (%)
1,195.3	2.93	12	995	2,825	50	30.3

Development Sector	₹ crore	District	₹ crore	Company	₹ crore
Education	310.2	Chhindwara	210.7	ITC Limited	200.5
Health care	234.5	Singrauli *	199.9	Northern Coalfields Limited	120.8
Rural development projects	227.7	Indore	121.5	Indian Oil Corporation Limited	62.6
Environmental sustainability	208.2	Bhopal	119.5	Infosys Limited	36.3
Livelihood enhancement projects	60.0	Satna	34.4	HDFC Bank Limited	33.7

The five largest contributors account for 38.0% of CSR spend in Madhya Pradesh; Education and Health together account for 45.6%, against 54.9% nationally.

21.14 Maharashtra

CSR spend (₹ crore)	Share of national (%)	Rank	Companies	Projects	Districts	PSU share (%)
8,630.8	21.16	1	7,223	24,200	39	6.8

Development Sector	₹ crore	District	₹ crore	Company	₹ crore
Education	4,051.7	Mumbai	4,436.6	Tata Consultancy Services Limited	944.2
Health care	2,030.2	Pune	1,871.2	Reliance Industries Limited	246.8
Vocational skills	411.1	Thane	393.5	Shamyak Investment Private Limited	225.0
Environmental sustainability	405.8	Nagpur	255.3	Bajaj Finance Limited	203.4
Rural development projects	295.4	Raigad	245.6	Nuclear Power Corporation of India Limited	168.4

The five largest contributors account for 20.7% of CSR spend in Maharashtra; Education and Health together account for 70.5%, against 54.9% nationally.

21.15 Manipur

CSR spend (₹ crore)	Share of national (%)	Rank	Companies	Projects	Districts	PSU share (%)
33.7	0.08	29	66	94	15	41.7

Development Sector	₹ crore	District	₹ crore	Company	₹ crore
Education	15.4	Bishnupur	9.8	NHPC Limited	5.5
Health care	10.7	Churachandpur	6.4	REC Limited	3.2
Training to promote sports	2.1	Imphal East	4.8	Oil India Limited	2.4
Livelihood enhancement projects	1.5	Imphal West	3.3	HDFC Bank Limited	2.2
Rural development projects	1.3	Senapati	2.2	VRC Constructions (India) Limited	1.8

The five largest contributors account for 44.5% of CSR spend in Manipur; Education and Health together account for 77.4%, against 54.9% nationally.

21.16 Meghalaya

CSR spend (₹ crore)	Share of national (%)	Rank	Companies	Projects	Districts	PSU share (%)
62.1	0.15	25	65	160	7	2.9

Development Sector	₹ crore	District	₹ crore	Company	₹ crore
Rural development projects	17.8	East Jaintia Hills	19.4	HDFC Bank Limited	16.2
Education	14.2	East Khasi Hills	10.7	Star Cement Limited	9.5
Health care	8.7	Ri Bhoi *	6.9	Shree Cement Limited	7.0
Training to promote sports	6.9	East Garo Hills	6.5	Star Cement Meghalaya Limited	5.0
Environmental sustainability	3.9	South Garo Hills	6.1	Tata Communications Limited	2.2

The five largest contributors account for 64.3% of CSR spend in Meghalaya; Education and Health together account for 36.9%, against 54.9% nationally.

21.17 Mizoram

CSR spend (₹ crore)	Share of national (%)	Rank	Companies	Projects	Districts	PSU share (%)
15.0	0.04	35	26	50	8	31.4

Development Sector	₹ crore	District	₹ crore	Company	₹ crore
Education	6.0	Aizawl	7.4	Toyota Kirloskar Motor Private Limited	5.0
Health care	2.8	Lunglei	4.3	HDFC Bank Limited	4.2
Livelihood enhancement projects	2.3	Serchhip	1.4	Power Grid Corporation of India Limited	1.1
Rural development projects	1.7	Mamit *	0.9	Indian Oil Corporation Limited	0.7
Environmental sustainability	1.6	Kolasib	0.5	North Eastern Development Finance Corporation Limited	0.6

The five largest contributors account for 76.9% of CSR spend in Mizoram; Education and Health together account for 58.4%, against 54.9% nationally.

21.18 Nagaland

CSR spend (₹ crore)	Share of national (%)	Rank	Companies	Projects	Districts	PSU share (%)
26.8	0.07	31	44	69	11	44.1

Development Sector	₹ crore	District	₹ crore	Company	₹ crore
Health care	13.4	Mon	6.6	Indian Oil Corporation Limited	4.9
Education	5.4	Kohima	5.5	HDFC Bank Limited	4.3
Rural development projects	4.8	Dimapur	5.2	Tata Aig General Insurance Company Limited	2.7
Environmental sustainability	1.2	Peren	2.0	Bharat Forge Ltd	1.7
Poverty, Eradicating Hunger, Malnutrition	0.8	Zunheboto	1.9	Greenply Industries Ltd	1.4

The five largest contributors account for 56.3% of CSR spend in Nagaland; Education and Health together account for 70.1%, against 54.9% nationally.

21.19 Odisha

CSR spend (₹ crore)	Share of national (%)	Rank	Companies	Projects	Districts	PSU share (%)
1,575.0	3.86	8	649	3,057	30	35.7

Development Sector	₹ crore	District	₹ crore	Company	₹ crore
Education	429.4	Angul	392.4	Mahanadi Coalfields Limited	222.2
Health care	289.0	Khordha	211.6	Jindal Steel Limited	211.9
Rural development projects	190.8	Keonjhar	186.4	Tata Steel Limited	187.4
Livelihood enhancement projects	126.3	Jharsuguda	97.1	Odisha Mining Corporation Limited	149.8
Environmental sustainability	98.5	Sundargarh	84.4	Vedanta Limited	65.1

The five largest contributors account for 53.1% of CSR spend in Odisha; Education and Health together account for 45.6%, against 54.9% nationally.

21.20 Punjab

CSR spend (₹ crore)	Share of national (%)	Rank	Companies	Projects	Districts	PSU share (%)
578.5	1.42	17	648	1,927	23	11.4

Development Sector	₹ crore	District	₹ crore	Company	₹ crore
Education	150.7	Ludhiana	107.7	HDFC Bank Limited	97.0
Health care	137.8	Bathinda	94.0	Hpcl-Mittal Energy Limited	45.6
Livelihood enhancement projects	78.7	S.A.S Nagar	65.1	ITC Limited	38.1
Vocational skills	60.3	Barnala	62.5	Oil and Natural Gas Corporation Limited	29.7
Rural development projects	53.0	Amritsar	45.7	Mahindra and Mahindra Limited	12.4

The five largest contributors account for 38.5% of CSR spend in Punjab; Education and Health together account for 49.9%, against 54.9% nationally.

21.21 Rajasthan

CSR spend (₹ crore)	Share of national (%)	Rank	Companies	Projects	Districts	PSU share (%)
1,620.2	3.97	7	2,103	5,104	33	5.2

Development Sector	₹ crore	District	₹ crore	Company	₹ crore
Education	554.7	Jaipur	347.8	Hindustan Zinc Limited	257.6
Health care	237.8	Udaipur	249.8	Indus Towers Limited	79.5
Rural development projects	193.8	Ajmer	134.1	HDFC Bank Limited	58.0
Environmental sustainability	135.8	Jodhpur	106.8	Vedanta Limited	48.3
Livelihood enhancement projects	125.8	Alwar	104.8	Chambal Fertilisers and Chemicals Limited	29.8

The five largest contributors account for 29.2% of CSR spend in Rajasthan; Education and Health together account for 48.9%, against 54.9% nationally.

21.22 Sikkim

CSR spend (₹ crore)	Share of national (%)	Rank	Companies	Projects	Districts	PSU share (%)
54.5	0.13	26	49	149	4	39.1

Development Sector	₹ crore	District	₹ crore	Company	₹ crore
Education	21.4	Gangtok	29.7	NHPC Limited	9.9
Rural development projects	12.3	Namchi	12.5	HDFC Bank Limited	9.6
Health care	9.9	Gyalshing	6.2	REC Limited	5.0
Environmental sustainability	5.4	Mangan	6.1	Glenmark Pharmaceuticals Limited	4.5
Livelihood enhancement projects	1.8			Schneider Electric It Business India Private Limited	4.4

The five largest contributors account for 61.1% of CSR spend in Sikkim; Education and Health together account for 57.4%, against 54.9% nationally.

21.23 Tamil Nadu

CSR spend (₹ crore)	Share of national (%)	Rank	Companies	Projects	Districts	PSU share (%)
2,738.5	6.71	5	2,866	10,644	35	7.6

Development Sector	₹ crore	District	₹ crore	Company	₹ crore
Education	982.2	Chennai	1,310.7	Infosys Limited	108.4
Health care	635.6	Coimbatore	242.2	Shriram Finance Limited	95.0
Vocational skills	222.6	Kancheepuram	188.2	TVS Supply Chain Solutions Limited	70.0
Environmental sustainability	163.8	Krishnagiri	138.1	ITC Limited	66.3
Rural development projects	155.4	Madurai	111.4	HCL Technologies Limited	59.9

The five largest contributors account for 14.6% of CSR spend in Tamil Nadu; Education and Health together account for 59.1%, against 54.9% nationally.

21.24 Telangana

CSR spend (₹ crore)	Share of national (%)	Rank	Companies	Projects	Districts	PSU share (%)
1,445.8	3.54	9	1,794	5,101	22	9.3

Development Sector	₹ crore	District	₹ crore	Company	₹ crore
Education	580.7	Hyderabad	991.1	Tech Mahindra Limited	78.4
Health care	325.9	Ranga Reddy	96.2	Mahindra and Mahindra Limited	63.4
Environmental sustainability	98.5	Sangareddy	89.5	Infosys Limited	42.2
Rural development projects	82.0	Nalgonda	43.7	Oil and Natural Gas Corporation Limited	29.3
Poverty, Eradicating Hunger, Malnutrition	63.4	Khammam	39.2	Dr.Reddy'S Laboratories Ltd	28.3

The five largest contributors account for 16.7% of CSR spend in Telangana; Education and Health together account for 62.7%, against 54.9% nationally.

21.25 Tripura

CSR spend (₹ crore)	Share of national (%)	Rank	Companies	Projects	Districts	PSU share (%)
15.9	0.04	33	48	98	6	20.3

Development Sector	₹ crore	District	₹ crore	Company	₹ crore
Health care	4.2	West Tripura	5.9	Johnson & Johnson Private Limited	3.6
Environmental sustainability	4.1	Sepahijala	3.9	ONGC Tripura Power Company Limited	2.6
Education	2.6	Gomati	2.9	HDFC Bank Limited	1.2
Livelihood enhancement projects	1.7	Dhalai *	1.8	LIC Housing Finance Ltd	1.1
Rural development projects	1.6	South Tripura	0.8	Tripura Natural Gas Co Ltd	0.8

The five largest contributors account for 58.1% of CSR spend in Tripura; Education and Health together account for 42.9%, against 54.9% nationally.

21.26 Uttar Pradesh

CSR spend (₹ crore)	Share of national (%)	Rank	Companies	Projects	Districts	PSU share (%)
2,212.7	5.42	6	2,455	6,146	74	21.2

Development Sector	₹ crore	District	₹ crore	Company	₹ crore
Education	614.6	Gautam Buddha Nagar	290.6	HCL Technologies Limited	172.3
Health care	551.8	Varanasi	202.2	Hindustan Unilever Limited	146.5
Livelihood enhancement projects	215.5	Kanpur Nagar	201.7	HDFC Bank Limited	97.9
Environmental sustainability	172.9	Lucknow	178.7	Indian Oil Corporation Limited	79.2
Rural development projects	167.3	Mathura	162.8	Northern Coalfields Limited	62.5

The five largest contributors account for 25.2% of CSR spend in Uttar Pradesh; Education and Health together account for 52.7%, against 54.9% nationally.

21.27 Uttarakhand

CSR spend (₹ crore)	Share of national (%)	Rank	Companies	Projects	Districts	PSU share (%)
520.0	1.27	19	724	1,409	13	32.5

Development Sector	₹ crore	District	₹ crore	Company	₹ crore
Education	187.4	Haridwar *	178.3	ITC Limited	60.4
Health care	118.2	Dehradun	100.5	HDFC Bank Limited	27.6
Rural development projects	52.7	Chamoli	75.6	NTPC Limited	27.1
Environmental sustainability	38.1	Rudraprayag	49.7	Power Grid Corporation of India Limited	25.4
Art and culture	30.7	Udham Singh Nagar *	37.0	Patanjali Foods Limited	19.9

The five largest contributors account for 30.8% of CSR spend in Uttarakhand; Education and Health together account for 58.8%, against 54.9% nationally.

21.28 West Bengal

CSR spend (₹ crore)	Share of national (%)	Rank	Companies	Projects	Districts	PSU share (%)
1,075.3	2.64	13	1,656	4,885	18	19.8

Development Sector	₹ crore	District	₹ crore	Company	₹ crore
Education	336.5	Kolkata	566.9	Steel Authority of India Limited	65.7
Health care	237.1	North 24 Parganas	67.3	Coal India Limited	35.3
Poverty, Eradicating Hunger, Malnutrition	112.2	South 24 Parganas	57.4	ITC Limited	27.9
Rural development projects	57.0	Paschim Medinipur	49.0	Orissa Metaliks Private Limited	27.7
Art and culture	53.5	Howrah	48.3	Indian Oil Corporation Limited	18.0

The five largest contributors account for 16.2% of CSR spend in West Bengal; Education and Health together account for 53.3%, against 54.9% nationally.

21.29 Andaman and Nicobar Islands

CSR spend (₹ crore)	Share of national (%)	Rank	Companies	Projects	Districts	PSU share (%)
15.1	0.04	34	10	17	3	12.1

Development Sector	₹ crore	District	₹ crore	Company	₹ crore
Education	11.9	South Andamans	13.3	Reliance Retail Limited	11.8
Rural development projects	1.4	Nicobars	1.8	Vasishta Constructions Private Limited	1.0
Poverty, Eradicating Hunger, Malnutrition	0.7	North And Middle Andaman	0.0	National Highways & Infrastructure Development Corporation.	0.6
Livelihood enhancement projects	0.6			Security Printing and Minting Corporation of India Limited	0.5
Health care	0.4			Andaman and Nicobar Islands Integrated Development Corporat.	0.4

The five largest contributors account for 94.3% of CSR spend in Andaman and Nicobar Islands; Education and Health together account for 81.3%, against 54.9% nationally.

21.30 Chandigarh

CSR spend (₹ crore)	Share of national (%)	Rank	Companies	Projects	Districts	PSU share (%)
146.2	0.36	23	136	228	1	0.9

Development Sector	₹ crore	District	₹ crore	Company	₹ crore
Health care	70.6	Chandigarh	146.2	Infosys Limited	59.4
Training to promote sports	55.1			Reliance Jio Infocomm Limited	55.0
Education	9.5			Kandhari Beverages Private Limited	3.1
Poverty, Eradicating Hunger, Malnutrition	5.8			Allengers Medical Systems Limited	3.1
Vocational skills	2.9			Maruti Suzuki India Limited	1.9

The five largest contributors account for 83.8% of CSR spend in Chandigarh; Education and Health together account for 54.8%, against 54.9% nationally.

21.31 Dadra and Nagar Haveli and Daman and Diu

CSR spend (₹ crore)	Share of national (%)	Rank	Companies	Projects	Districts	PSU share (%)
35.9	0.09	28	108	222	3	9.1

Development Sector	₹ crore	District	₹ crore	Company	₹ crore
Education	10.8	Dadra And Nagar Haveli	23.0	Hindalco Industries Limited	3.0
Health care	8.5	Daman	11.9	Indiaideas Com Limited	1.5
Poverty, Eradicating Hunger, Malnutrition	5.2	Diu	1.0	The Supreme Industries Limited	1.5
Environmental sustainability	3.7			Cello World Limited	1.3
Rural development projects	2.0			Visen Industries Limited	1.2

The five largest contributors account for 23.7% of CSR spend in Dadra and Nagar Haveli and Daman and Diu; Education and Health together account for 53.8%, against 54.9% nationally.

21.32 Delhi

CSR spend (₹ crore)	Share of national (%)	Rank	Companies	Projects	Districts	PSU share (%)
2,752.7	6.75	4	3,903	7,265	9	33.0

Development Sector	₹ crore	District	₹ crore	Company	₹ crore
Education	962.9	New Delhi	1,183.1	Oil and Natural Gas Corporation Limited	590.2
Livelihood enhancement projects	460.3	Central Delhi	849.1	REC Limited	178.5
Health care	435.5	South Delhi	230.6	Reliance Jio Infocomm Limited	72.7
Poverty, Eradicating Hunger, Malnutrition	184.8	East Delhi	143.6	Reliance Retail Limited	53.5
Environmental sustainability	152.9	South West Delhi	101.4	NTPC Limited	41.3

The five largest contributors account for 34.0% of CSR spend in Delhi; Education and Health together account for 50.8%, against 54.9% nationally.

21.33 Jammu and Kashmir

CSR spend (₹ crore)	Share of national (%)	Rank	Companies	Projects	Districts	PSU share (%)
224.3	0.55	22	178	501	17	59.8

Development Sector	₹ crore	District	₹ crore	Company	₹ crore
Environmental sustainability	94.2	Jammu	56.9	Oil and Natural Gas Corporation Limited	74.4
Education	38.4	Anantnag	44.9	HDFC Bank Limited	21.4
Health care	35.5	Ganderbal	31.9	NHPC Limited	20.2
Livelihood enhancement projects	17.9	Reasi	21.9	Jammu and Kashmir Bank Limited	19.9
Rural development projects	13.3	Srinagar	21.4	ICICI Prudential Asset Management Company Limited	9.3

The five largest contributors account for 64.7% of CSR spend in Jammu and Kashmir; Education and Health together account for 32.9%, against 54.9% nationally.

21.34 Ladakh

CSR spend (₹ crore)	Share of national (%)	Rank	Companies	Projects	Districts	PSU share (%)
25.6	0.06	32	45	84	2	50.9

Development Sector	₹ crore	District	₹ crore	Company	₹ crore
Health care	11.4	Leh Ladakh	20.3	Coal India Limited	4.1
Education	6.5	Kargil	5.3	WM Global Technology Services India Private Limited	2.7
Environmental sustainability	3.9			Hindustan Petroleum Corporation Limited	2.1
Vocational skills	1.2			HDFC Securities Limited	2.0
Poverty, Eradicating Hunger, Malnutrition	1.0			Indian Railway Catering and Tourism Corporation Limited	2.0

The five largest contributors account for 50.6% of CSR spend in Ladakh; Education and Health together account for 69.9%, against 54.9% nationally.

21.35 Lakshadweep

CSR spend (₹ crore)	Share of national (%)	Rank	Companies	Projects	Districts	PSU share (%)
0.6	0.00	36	2	2	1	100.0

Development Sector	₹ crore	District	₹ crore	Company	₹ crore
Health care	0.6	Lakshadweep District	0.6	Indian Oil Corporation Limited	0.4
				Cochin Shipyard Limited	0.2

The five largest contributors account for 100.0% of CSR spend in Lakshadweep; Education and Health together account for 100.0%, against 54.9% nationally.

21.36 Puducherry

CSR spend (₹ crore)	Share of national (%)	Rank	Companies	Projects	Districts	PSU share (%)
28.0	0.07	30	101	232	2	4.1

Development Sector	₹ crore	District	₹ crore	Company	₹ crore
Education	10.3	Puducherry	25.2	Tata Sons Private Limited	6.0
Health care	3.9	Karaikal	2.8	Siechem Technologies Private Limited	1.6
Art and culture	3.4			Adani Bunkering Limited	1.2
Environmental sustainability	2.6			Chemfab Alkalis Limited	1.1
Training to promote sports	1.9			Whirlpool of India Limited	1.1

The five largest contributors account for 39.7% of CSR spend in Puducherry; Education and Health together account for 50.8%, against 54.9% nationally.

ANNEXURE A: STATE AND UNION TERRITORY CSR SPEND, FY 2024-25

Rank	State / UT	CSR spend (₹ crore)	Companies	Districts	Share of national (%)
1	Maharashtra	8,630.8	7,223	40	21.16
2	Gujarat	4,549.1	4,425	30	11.15
3	Karnataka	3,395.4	3,427	32	8.32
4	Delhi	2,752.7	3,904	10	6.75
5	Tamil Nadu	2,738.5	2,866	36	6.71
6	Uttar Pradesh	2,212.7	2,455	75	5.42
7	Rajasthan	1,620.2	2,103	34	3.97
8	Odisha	1,575.0	649	31	3.86
9	Telangana	1,445.8	1,794	23	3.54
10	Haryana	1,385.6	1,776	21	3.40
11	Andhra Pradesh	1,383.5	1,107	16	3.39
12	Madhya Pradesh	1,195.3	995	51	2.93
13	West Bengal	1,075.3	1,656	19	2.64
14	Jharkhand	842.4	525	25	2.07
15	Kerala	616.6	762	14	1.51
16	Assam	607.0	365	25	1.49
17	Punjab	578.5	648	24	1.42
18	Chhattisgarh	551.9	438	22	1.35
19	Uttarakhand	520.0	724	14	1.27
20	Bihar	456.1	446	39	1.12
21	Himachal Pradesh	225.3	309	12	0.55
22	Jammu and Kashmir	224.3	178	17	0.55
23	Chandigarh	146.2	136	1	0.36
24	Goa	106.0	232	3	0.26

Rank	State / UT	CSR spend (₹ crore)	Companies	Districts	Share of national (%)
25	Meghalaya	62.1	65	8	0.15
26	Sikkim	54.5	49	4	0.13
27	Arunachal Pradesh	40.1	53	15	0.10
28	Dadra and Nagar Haveli and Daman and Diu	35.9	108	3	0.09
29	Manipur	33.7	66	15	0.08
30	Puducherry	28.0	101	2	0.07
31	Nagaland	26.8	44	11	0.07
32	Ladakh	25.6	45	2	0.06
33	Tripura	15.9	48	7	0.04
34	Andaman and Nicobar Islands	15.1	10	3	0.04
35	Mizoram	15.0	26	8	0.04
36	Lakshadweep	0.6	2	1	0.00
	PAN-India and centralised funds	1,606.5			3.94
	Total	**40,794.0**			**100.00**

Source: MCA National CSR Data Portal, company-wise CSR disclosures for FY 2024-25 (data extracted 20 September 2026); IICA analysis. Companies are counted in each State in which they report spend. State totals and the PAN-India entry may not add exactly to the national total because of entries without a State.

ANNEXURE B: DEVELOPMENT SECTOR DATA, FY 2024-25

Development Sector	CSR spend (₹ crore)	Companies	Share of national (%)	Primary SDG
Education	13,877.3	14,682	34.02	SDG 4
Health care	8,530.6	9,962	20.91	SDG 3
Environmental sustainability	3,396.7	3,882	8.33	SDG 13
Livelihood enhancement projects	2,547.7	2,020	6.25	SDG 8
Rural development projects	2,477.0	2,337	6.07	SDG 1
Vocational skills	1,945.2	1,767	4.77	SDG 8
Poverty, Eradicating Hunger, Malnutrition	1,647.2	4,470	4.04	SDG 2
Training to promote sports	1,130.0	1,572	2.77	SDG 3
Art and culture	692.2	1,383	1.70	SDG 11
Animal welfare	560.8	2,240	1.37	SDG 15
Women empowerment	521.4	1,620	1.28	SDG 5
Prime Minister's National Relief Fund	468.5	1,603	1.15	Unclassified
Sanitation	439.3	706	1.08	SDG 6
Conservation of natural resources	426.3	580	1.04	SDG 15
Special education	423.4	1,448	1.04	SDG 4
Safe drinking water	341.8	832	0.84	SDG 6
Other Central Government Funds	262.7	439	0.64	Unclassified
Gender equality	224.0	475	0.55	SDG 5
Senior Citizens Welfare	205.4	1,104	0.50	SDG 10
Swachh Bharat Kosh	193.0	115	0.47	SDG 6
Socio-economic equalities	160.4	616	0.39	SDG 10
Agro forestry	87.6	142	0.21	SDG 15

Development Sector	CSR spend (₹ crore)	Companies	Share of national (%)	Primary SDG
Armed Forces, Veterans, War Widows/ Dependants	72.4	310	0.18	SDG 16
Setting up orphanage	55.0	391	0.13	SDG 10
Setting up homes and hostels for women	50.2	293	0.12	SDG 5
Slum area development	38.4	107	0.09	SDG 11
Clean Ganga Fund	19.3	101	0.05	SDG 6

Source: MCA National CSR Data Portal, company-wise CSR disclosures for FY 2024-25 (data extracted 20 September 2026); IICA analysis.

ANNEXURE C: THE 100 LARGEST CSR CONTRIBUTORS, FY 2024-25

#	Company	Type	Spend (₹ cr)	States	Districts	Principal sector (share)	Principal State
1	Reliance Industries Limited	Non-PSU	1,308.8	10	22	Education (33%)	Gujarat
2	HDFC Bank Limited	Non-PSU	1,039.3	30	299	Livelihood (31%)	Maharashtra
3	Tata Consultancy Services Limited	Non-PSU	948.9	8	9	Education (95%)	Maharashtra
4	Oil and Natural Gas Corporation Limited	PSU	904.2	14	18	Livelihood (42%)	Delhi
5	Tata Steel Limited	Non-PSU	579.9	8	24	Education (30%)	Jharkhand
6	Indian Oil Corporation Limited	PSU	555.1	31	232	Health care (60%)	Uttar Pradesh
7	Infosys Limited	Non-PSU	518.9	21	58	Education (42%)	Karnataka
8	Reliance Jio Infocomm Limited	Non-PSU	482.5	15	21	Education (39%)	Gujarat
9	ITC Limited	Non-PSU	434.8	9	10	Rural development (29%)	Madhya Pradesh
10	NTPC Limited	PSU	351.2	27	105	Health care (25%)	Uttar Pradesh
11	Power Grid Corporation of India Limited	PSU	345.4	31	160	Health care (65%)	Haryana
12	Axis Bank Limited	Non-PSU	284.9	7	9	Livelihood (62%)	Andhra Pradesh
13	REC Limited	PSU	279.4	22	47	Health care (38%)	Delhi
14	HCL Technologies Limited	Non-PSU	278.5	20	44	Environment (22%)	Uttar Pradesh

#	Company	Type	Spend (₹ cr)	States	Districts	Principal sector (share)	Principal State
15	Jindal Steel Limited	Non-PSU	264.7	2	3	Education (57%)	Odisha
16	Hindustan Zinc Limited	Non-PSU	257.9	2	9	Rural development (28%)	Rajasthan
17	Bajaj Finance Limited	Non-PSU	251.0	17	44	Vocational skills (37%)	Maharashtra
18	Hindustan Unilever Limited	Non-PSU	244.5	13	16	Livelihood (60%)	Uttar Pradesh
19	Kotak Mahindra Bank Limited	Non-PSU	236.4	15	46	Health care (36%)	Maharashtra
20	Shamyak Investment Private Limited	Non-PSU	225.0	1	1	Education (100%)	Maharashtra
21	Mahanadi Coalfields Limited	PSU	222.2	1	13	Health care (44%)	Odisha
22	Wipro Limited	Non-PSU	200.2	7	8	Environment (55%)	Karnataka
23	Reliance Retail Limited	Non-PSU	184.4	10	15	Education (39%)	Delhi
24	Northern Coalfields Limited	PSU	183.3	2	13	Education (44%)	Madhya Pradesh
25	GAIL (India) Limited	PSU	176.4	26	154	Health care (35%)	Uttar Pradesh
26	Arcelormittal Nippon Steel India Private Li.	Non-PSU	176.4	7	13	Vocational skills (74%)	Gujarat
27	Serum Institute of India Private Limited	Non-PSU	174.5	5	10	Health care (91%)	Maharashtra
28	JSW Steel Limited	Non-PSU	173.4	5	6	Rural development (25%)	Karnataka
29	Bharat Petroleum Corporation Limited	PSU	172.7	25	133	Health care (54%)	Maharashtra

#	Company	Type	Spend (₹ cr)	States	Districts	Principal sector (share)	Principal State
30	Power Finance Corporation Limited	PSU	168.9	9	10	Swachh Bharat Kosh (99%)	Delhi
31	Nuclear Power Corporation of India Limited	PSU	168.4	1	1	Education (100%)	Maharashtra
32	Indusind Bank Ltd.	Non-PSU	168.0	19	52	Rural development (38%)	Maharashtra
33	Hindustan Aeronautics Limited	PSU	162.7	13	25	Health care (39%)	Uttar Pradesh
34	Ultratech Cement Limited	Non-PSU	157.0	0	0	Education (45%)	PAN India
35	Larsen and Toubro Limited	Non-PSU	155.4	9	17	Vocational skills (35%)	Maharashtra
36	Maruti Suzuki India Limited	Non-PSU	151.1	28	148	Vocational skills (57%)	Haryana
37	Odisha Mining Corporation Limited	PSU	149.8	1	9	Poverty, Eradicating Hung. (27%)	Odisha
38	Accenture Solutions Private Limited	Non-PSU	149.2	11	19	Livelihood (96%)	Andhra Pradesh
39	Mahindra and Mahindra Limited	Non-PSU	146.9	14	34	Education (71%)	Telangana
40	Jindal Aluminium Limited.	Non-PSU	140.1	1	3	Health care (100%)	Karnataka
41	Adani Power Limited	Non-PSU	139.9	7	7	Education (62%)	Gujarat
42	Steel Authority of India Limited	PSU	136.5	6	6	Education (48%)	West Bengal
43	Oil India Limited	PSU	129.5	16	27	Health care (42%)	Assam
44	Shriram Finance Limited	Non-PSU	129.1	8	11	Education (60%)	Tamil Nadu

#	Company	Type	Spend (₹ cr)	States	Districts	Principal sector (share)	Principal State
45	Zerodha Broking Limited	Non-PSU	123.8	8	8	Environment (83%)	Karnataka
46	Vedanta Limited	Non-PSU	121.5	7	8	Education (58%)	Odisha
47	Indus Towers Limited	Non-PSU	121.3	9	15	Education (86%)	Rajasthan
48	NHPC Limited	PSU	104.4	22	79	Education (55%)	Jammu and Kashmir
49	Asian Paints Limited	Non-PSU	102.8	23	61	Vocational skills (63%)	Maharashtra
50	Muthoot Finance Limited	Non-PSU	100.2	7	8	Education (77%)	Kerala
51	Coal India Limited	PSU	95.6	21	52	Health care (63%)	West Bengal
52	Tech Mahindra Limited	Non-PSU	95.4	9	8	Education (89%)	Telangana
53	Tata Sons Private Limited	Non-PSU	89.0	5	4	Education (57%)	Maharashtra
54	Grasim Industries Ltd	Non-PSU	87.3	8	12	Education (35%)	Maharashtra
55	Ltimindtree Limited	Non-PSU	85.6	13	33	Rural development (47%)	Odisha
56	Hindustan Petroleum Corporation Limited	PSU	83.1	25	85	Education (41%)	Maharashtra
57	Sun Pharma Laboratories Limited	Non-PSU	82.3	10	20	Health care (72%)	Maharashtra
58	Numaligarh Refinery Ltd	PSU	80.9	9	25	Health care (59%)	Assam
59	Central Coalfields Limited	PSU	80.4	1	13	Special education (29%)	Jharkhand

#	Company	Type	Spend (₹ cr)	States	Districts	Principal sector (share)	Principal State
60	Titan Company Limited	Non-PSU	78.2	13	35	Education (51%)	Tamil Nadu
61	Hero Motocorp Limited	Non-PSU	77.2	12	22	Education (50%)	Haryana
62	Cognizant Technology Solutions India Privat.	Non-PSU	75.5	3	2	Livelihood (57%)	Karnataka
63	Cipla Limited	Non-PSU	74.9	2	2	Health care (70%)	Maharashtra
64	Cholamandalam Investment and Finance Compan.	Non-PSU	73.3	15	30	Health care (44%)	Tamil Nadu
65	Capgemini Technology Services India Limited	Non-PSU	72.3	10	10	Education (92%)	Karnataka
66	Dr.Reddy'S Laboratories Ltd	Non-PSU	71.8	23	41	Livelihood (38%)	Telangana
67	IDBI Bank Limited	PSU	70.1	26	95	Education (48%)	Maharashtra
68	TVS Supply Chain Solutions Limited	Non-PSU	70.0	1	1	Vocational skills (100%)	Tamil Nadu
69	Serum Institute Life Sciences Private Limit.	Non-PSU	70.0	2	2	Health care (76%)	Maharashtra
70	Gujarat Mineral Development Corporation Lim.	PSU	69.4	2	10	Livelihood (73%)	Gujarat
71	Lloyds Metals and Energy Limited	Non-PSU	68.3	1	3	Education (92%)	Maharashtra
72	Ibm India Private Limited	Non-PSU	66.7	9	10	Education (57%)	Uttar Pradesh
73	Hpcl-Mittal Energy Limited	Non-PSU	65.2	8	17	Education (36%)	Punjab
74	Hyundai Motor India Limited	Non-PSU	64.0	5	6	Vocational skills (51%)	Tamil Nadu
75	Zydus Lifesciences Limited	Non-PSU	64.0	2	5	Health care (92%)	Gujarat

#	Company	Type	Spend (₹ cr)	States	Districts	Principal sector (share)	Principal State
76	Nestle India Limited	Non-PSU	63.8	15	29	Health care (43%)	Delhi
77	Hindalco Industries Limited	Non-PSU	62.6	13	16	Education (50%)	Madhya Pradesh
78	Reliance Retail Ventures Limited	Non-PSU	62.2	8	9	Education (66%)	Delhi
79	NMDC Limited	PSU	61.2	5	8	Education (40%)	Chhattisgarh
80	National Aluminium Co Ltd	PSU	61.1	4	10	Health care (44%)	Odisha
81	Toyota Kirloskar Motor Private Limited	Non-PSU	59.3	4	22	Education (71%)	Karnataka
82	Zoho Corporation Private Limited	Non-PSU	58.8	7	17	Education (58%)	Tamil Nadu
83	Tata Capital Limited	Non-PSU	58.4	9	15	Education (38%)	Maharashtra
84	The Federal Bank Ltd	Non-PSU	57.7	25	103	Health care (50%)	Kerala
85	SBI Cards and Payment Services Limited	Non-PSU	56.9	14	30	Health care (32%)	Haryana
86	General Insurance Corporation of India	PSU	53.7	15	24	Health care (57%)	Maharashtra
87	Samsung India Electronics Private Limited	Non-PSU	53.2	4	6	Vocational skills (55%)	Haryana
88	Western Coalfields Limited	PSU	52.5	2	11	Health care (43%)	Maharashtra
89	Oracle Financial Services Software Limited	Non-PSU	51.2	6	9	Education (30%)	Karnataka
90	Shree Cement Limited	Non-PSU	51.1	15	27	Rural development (26%)	Rajasthan

#	Company	Type	Spend (₹ cr)	States	Districts	Principal sector (share)	Principal State
91	Pidilite Industries Limited	Non-PSU	50.9	5	10	Education (48%)	Gujarat
92	Housing and Urban Development Corporation L.	PSU	50.7	25	38	Health care (68%)	Delhi
93	Britannia Industries Ltd	Non-PSU	50.2	2	3	Poverty, Eradicating Hung. (61%)	Bihar
94	Megha Engineering & Infrastructures Limited	Non-PSU	48.7	6	6	Education (56%)	Maharashtra
95	Sikka Ports & Terminals Limited	Non-PSU	48.6	1	1	Animal welfare (100%)	Gujarat
96	Sun Pharmaceutical Industries Limited	Non-PSU	48.3	9	16	Health care (60%)	Maharashtra
97	Divi'S Laboratories Limited	Non-PSU	48.1	3	11	Environment (32%)	Andhra Pradesh
98	Reliance Syngas Limited	Non-PSU	48.0	3	3	Health care (40%)	Maharashtra
99	Chennai Petroleum Corporation Limited	PSU	47.2	4	21	Health care (42%)	Tamil Nadu
100	Adani Enterprises Limited	Non-PSU	47.1	16	30	Environment (44%)	Gujarat

Source: MCA National CSR Data Portal, company-wise CSR disclosures for FY 2024-25 (data extracted 20 September 2026); IICA analysis. States and districts count distinct named locations; principal State is the State with the largest attributed spend.

ANNEXURE D: ASPIRATIONAL DISTRICTS: CSR SPEND, FY 2024-25

Aspirational Districts of NITI Aayog matched by name with the district-wise filing, in descending order of CSR spend. Districts created or renamed after 2018 may not match and are not shown.

Aspirational District	₹ crore	Cos.	Aspirational District	₹ crore	Cos.
Purbi Singhbhum, Jharkhand	284.85	109	Dholpur, Rajasthan	14.54	14
Singrauli, Madhya Pradesh	199.92	27	Gumla, Jharkhand	13.69	16
Haridwar, Uttarakhand	178.31	208	Yadgir, Karnataka	13.21	28
Ranchi, Jharkhand	140.97	169	Mahasamund, Chhattisgarh	11.83	19
Dahod, Gujarat	110.48	53	Moga, Punjab	11.58	17
Muzaffarpur, Bihar	74.27	48	Dumka, Jharkhand	11.32	19
Pashchimi Singhbhum, Jharkhand	73.32	29	Chitrakoot, Uttar Pradesh	10.94	22
Gadchiroli, Maharashtra	62.55	41	Chatra, Jharkhand	10.84	10
Koraput, Odisha	59.99	34	Khunti, Jharkhand	10.48	17
Rayagada, Odisha	57.62	22	Fatehpur, Uttar Pradesh	10.46	20
Kalahandi, Odisha	53.62	25	Barwani, Madhya Pradesh	10.42	25
Raichur, Karnataka	51.40	62	Giridih, Jharkhand	10.40	35
Wayanad, Kerala	45.23	105	Damoh, Madhya Pradesh	10.10	11
Sonbhadra, Uttar Pradesh	44.11	28	Kanker, Chhattisgarh	9.70	14
Y.S.R. Kadapa, Andhra Pradesh	41.57	56	Malkangiri, Odisha	9.57	8
Dantewada, Chhattisgarh	41.30	11	Latehar, Jharkhand	9.41	14
Sirohi, Rajasthan	40.60	81	Araria, Bihar	9.06	20
Osmanabad, Maharashtra	38.40	42	Jamui, Bihar	8.68	17
Darrang, Assam	37.78	22	Balrampur, Uttar Pradesh	8.60	9
Bahraich, Uttar Pradesh	37.76	26	Lohardaga, Jharkhand	8.59	6
Udham Singh Nagar, Uttarakhand	37.00	105	Nabarangapur, Odisha	8.59	10
Korba, Chhattisgarh	36.51	30	Palamu, Jharkhand	7.88	19
Nandurbar, Maharashtra	35.79	55	Sitamarhi, Bihar	7.79	15

Aspirational District	₹ crore	Cos.	Aspirational District	₹ crore	Cos.
Virudhunagar, Tamil Nadu	35.17	54	Karauli, Rajasthan	6.93	18
Hazaribag, Jharkhand	33.65	27	Ribhoi, Meghalaya	6.92	13
Chhatarpur, Madhya Pradesh	32.89	30	Pakur, Jharkhand	6.66	14
Dhenkanal, Odisha	30.33	31	Shravasti, Uttar Pradesh	6.55	12
Narmada, Gujarat	28.40	43	Washim, Maharashtra	6.42	17
Baran, Rajasthan	27.39	25	Sahibganj, Jharkhand	6.15	7
Khandwa, Madhya Pradesh	27.23	24	Simdega, Jharkhand	5.84	8
Ramgarh, Jharkhand	25.77	18	Gajapati, Odisha	5.27	13
Jaisalmer, Rajasthan	25.22	59	Khagaria, Bihar	4.31	6
Barpeta, Assam	22.90	20	Goalpara, Assam	3.45	13
Chamba, Himachal Pradesh	22.83	16	Garhwa, Jharkhand	3.34	13
Begusarai, Bihar	21.93	25	Ferozepur, Punjab	3.33	11
Godda, Jharkhand	21.69	15	Nawada, Bihar	2.95	9
Gaya, Bihar	20.63	50	Kupwara, Jammu and Kashmir	2.94	9
Chandauli, Uttar Pradesh	19.90	19	Purnea, Bihar	2.94	19
Ramanathapuram, Tamil Nadu	19.86	45	Nuapada, Odisha	2.89	9
Balangir, Odisha	17.74	23	Dhubri, Assam	2.53	7
Bastar, Chhattisgarh	17.65	25	Sheikhpura, Bihar	2.41	8
Aurangabad, Bihar	17.12	30	Bijapur, Chhattisgarh	2.11	9
Kandhamal, Odisha	16.45	19	Siddharthnagar, Uttar Pradesh	1.86	1
Vidisha, Madhya Pradesh	16.20	18	Dhalai, Tripura	1.83	6
Baksa, Assam	15.61	12	Kiphire, Nagaland	1.77	7
Banka, Bihar	15.51	17	Katihar, Bihar	1.57	10
Rajgarh, Madhya Pradesh	15.46	16	Hailakandi, Assam	1.40	4
Bokaro, Jharkhand	15.38	33	Chandel, Manipur	1.25	2
Baramula, Jammu and Kashmir	15.28	16	Mamit, Mizoram	0.88	6
Narayanpur, Chhattisgarh	15.10	10	Mewat, Haryana	0.14	1
Guna, Madhya Pradesh	14.79	31	Asifabad, Telangana	0.10	1

Aspirational District	₹ crore	Cos.	Aspirational District	₹ crore	Cos.
Rajnandgaon, Chhattisgarh	14.74	31			

Source: NITI Aayog, list of Aspirational Districts; MCA National CSR Data Portal, company-wise CSR disclosures for FY 2024-25 (data extracted 20 September 2026); IICA analysis.

ANNEXURE E: SCHEDULE VII: ACTIVITIES ELIGIBLE AS CSR

Item	Activity (summarised)
(i)	Eradicating hunger, poverty and malnutrition; promoting health care including preventive health care and sanitation, including contribution to the Swachh Bharat Kosh set up by the Central Government for the promotion of sanitation; and making available safe drinking water.
(ii)	Promoting education, including special education and employment-enhancing vocational skills, especially among children, women, the elderly and the differently abled; and livelihood enhancement projects.
(iii)	Promoting gender equality and empowering women; setting up homes and hostels for women and orphans; setting up old age homes, day care centres and 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 the Clean Ganga Fund set up by the Central Government for rejuvenation of the river Ganga.
(v)	Protection of national heritage, art and culture, including restoration of buildings and sites of historical importance and works of art; setting up public libraries; and promotion and development of traditional art and handicrafts.
(vi)	Measures for the benefit of armed forces veterans, war widows and their dependents, and Central Armed Police Forces and Central Para Military Forces veterans and their dependents, including widows.
(vii)	Training to promote rural sports, nationally recognised sports, Paralympic sports and Olympic sports.
(viii)	Contribution to the Prime Minister's National Relief Fund or the PM CARES Fund or any other fund set up by the Central Government for socio-economic development and relief and welfare of the Scheduled Castes, the Scheduled Tribes, other backward classes, minorities and women.

Item	Activity (summarised)
(ix)	(a) Contribution to incubators or research and development projects in the field of science, technology, engineering and medicine, funded by the Central or State Government, a Public Sector Undertaking or any agency of either; and (b) contributions to public funded universities, Indian Institutes of Technology, National Laboratories and autonomous bodies established under the specified scientific departments and councils, engaged in research in science, technology, engineering and medicine aimed at promoting the SDGs.
(x)	Rural development projects.
(xi)	Slum area development (as declared by the competent Government or authority).
(xii)	Disaster management, including relief, rehabilitation and reconstruction activities.
(xiii)	Subscription to zero coupon zero principal instruments on Social Stock Exchange (inserted by G.S.R. 416(E), 27 May 2026).

Source: Companies Act, 2013, Schedule VII, as amended up to 27 May 2026. Summarised for reference; the text published in the Gazette of India governs.

ANNEXURE F: DEVELOPMENT SECTOR TO SDG TARGET CROSSWALK

Development Sector	Spend (₹ cr)	Primary SDG	Principal targets	Secondary targets
Education	13,877.3	SDG 4	4.1, 4.2, 4.6, 4.a	4.4
Health care	8,530.6	SDG 3	3.1, 3.2, 3.3, 3.4, 3.8	6.2
Environmental sustainability	3,396.7	SDG 13	13.1, 13.3	15.1, 7.2
Livelihood enhancement projects	2,547.7	SDG 8	8.3, 8.5	1.4
Rural development projects	2,477.0	SDG 1	1.4, 1.b	6.1, 11.1
Vocational skills	1,945.2	SDG 8	8.6	4.4
Poverty, eradicating hunger, malnutrition	1,647.2	SDG 2	2.1, 2.2	1.1, 1.2
Training to promote sports	1,130.0	SDG 3	3.4	4.7
Art and culture	692.2	SDG 11	11.4	
Animal welfare	560.8	SDG 15	15.5, 15.7	
Women empowerment	521.4	SDG 5	5.5, 5.a, 5.b	8.5
Sanitation	439.3	SDG 6	6.2	3.9
Conservation of natural resources	426.3	SDG 15	15.1, 15.3	6.6
Special education	423.4	SDG 4	4.5, 4.a	10.2
Safe drinking water	341.8	SDG 6	6.1	
Gender equality	224.0	SDG 5	5.1, 5.2, 5.c	
Senior citizens welfare	205.4	SDG 10	10.2	1.3
Swachh Bharat Kosh	193.0	SDG 6	6.2	
Socio-economic inequalities	160.4	SDG 10	10.2, 10.3	
Agro forestry	87.6	SDG 15	15.2, 15.3	2.4

Development Sector	Spend (₹ cr)	Primary SDG	Principal targets	Secondary targets
Armed forces, veterans, war widows and dependants	72.4	SDG 16	No direct target	1.3
Setting up orphanage	55.0	SDG 10	10.2	1.3
Homes and hostels for women	50.2	SDG 5	5.5	11.1
Slum area development	38.4	SDG 11	11.1	1.4
Clean Ganga Fund	19.3	SDG 6	6.3, 6.6	
Prime Minister's National Relief Fund	468.5	Unclassified	n.a.	1.5, 11.5
Other Central Government Funds	262.7	Unclassified	n.a.	

Source: IICA crosswalk. Target numbers follow the UN global indicator framework (A/RES/71/313).

Key to SDG target numbers

Target	Summary
1.1 / 1.2	Eradicate extreme poverty; halve poverty in all its dimensions
1.3	Social protection systems
1.4	Equal rights to economic resources and basic services
1.5	Resilience of the poor to shocks and disasters
1.b	Pro-poor policy frameworks
2.1 / 2.2	End hunger; end all forms of malnutrition
2.4	Sustainable food production
3.1 / 3.2	Reduce maternal mortality; end preventable newborn and under-5 deaths
3.3 / 3.4	End epidemics; reduce non-communicable disease and promote well-being
3.8 / 3.9	Universal health coverage; reduce illness from pollution
4.1 / 4.2	Quality primary and secondary education; early childhood care
4.4	Skills for employment
4.5	Equal access, including for persons with disabilities
4.6 / 4.7	Literacy and numeracy; education for sustainable development
4.a	Inclusive and safe education facilities

Target	Summary
5.1 / 5.2	End discrimination; eliminate violence against women and girls
5.5	Women's full participation and leadership
5.a / 5.b / 5.c	Economic resources; enabling technology; enforceable policies
6.1 / 6.2	Safe drinking water; sanitation and hygiene
6.3 / 6.6	Water quality; water-related ecosystems
7.2	Renewable energy share
8.3 / 8.5	Decent job creation and entrepreneurship; full employment
8.6	Reduce youth not in employment, education or training
9.5	Scientific research and technological capability
10.2 / 10.3	Social and economic inclusion; equal opportunity
11.1	Adequate housing; upgrade slums
11.4	Protect cultural and natural heritage
11.5	Reduce disaster losses
13.1 / 13.3	Climate resilience; climate awareness and capacity
15.1 / 15.2 / 15.3	Ecosystems; forests; land degradation
15.5 / 15.7	Biodiversity loss; poaching and trafficking of species

ANNEXURE G: CSR COMPLIANCE CALENDAR FOR A CSR-MANDATED COMPANY

When	Action	Provision
Before or at the start of the year	Determine applicability on the basis of the immediately preceding year; compute the 2% obligation on the three-year average net profit.	Section 135(1), (5)
Start of the year	CSR Committee recommends, and Board approves, the Annual Action Plan; projects with implementing agencies holding a valid CRN.	Rule 5(2); Rule 4(2)
During the year	Implement projects; monitor; obtain CFO certification of utilisation; keep overheads within 5%.	Rule 4(5); Rule 7(1)
Within 30 days of year-end	Transfer unspent amount relating to ongoing projects to the Unspent CSR Account.	Section 135(6)
Within six months of year-end	Transfer other unspent amount to a Schedule VII fund.	Section 135(5)
With the Board's report	Annual Report on CSR, including impact assessment summaries where applicable.	Rule 8
With financial statements	File Form CSR-2 in the MCA21 registry.	Companies (Accounts) Rules
Continuous	Display CSR Committee composition, CSR Policy and approved projects on the company website.	Rule 9
Within 30 days after the third year	Transfer any balance in the Unspent CSR Account to a Schedule VII fund.	Section 135(6)

Source: Companies Act, 2013, Section 135; Companies (CSR Policy) Rules, 2014, as amended. Indicative; due dates to be confirmed against the notifications in force.

ANNEXURE H: DISTRICT-WISE CSR SPEND, FY 2024-25

All districts with disclosed CSR spend, arranged alphabetically by State/UT and, within each, in descending order of spend. Aspirational Districts are marked *. Spend in ₹ crore.

District	₹ crore	Cos.
ANDAMAN AND NICOBAR ISLANDS		
South Andamans	13.32	6
Nicobars	1.79	3
North and Middle Andaman	0.02	1
ANDHRA PRADESH		
Ananthapuramu	325.90	121
Visakhapatnam	226.23	223
Chittoor	143.74	269
Guntur	142.71	153
East Godavari	121.42	99
Sri Potti Sriramulu Nellore	115.57	105
Krishna	100.85	188
Y.S.R. Kadapa *	41.57	56
Srikakulam	41.36	41
Kurnool	36.07	76
Prakasam	32.98	38
Vizianagaram	29.13	53
West Godavari	16.22	59
Tirupati	3.90	11
Kakinada	0.10	1
ARUNACHAL PRADESH		
Papum Pare	12.90	11
Changlang	6.38	7
Dibang Valley	6.35	7
East Kameng	2.64	4
Lower Subansiri	2.39	6
Lower Dibang Valley	1.97	7
West Siang	1.47	10
Lohit	1.39	7
West Kameng	1.33	5
Upper Subansiri	1.26	5
East Siang	0.79	4
Kurung Kumey	0.45	4
Tirap	0.30	2
Upper Siang	0.29	3
Tawang	0.16	2

District	₹ crore	Cos.
ASSAM		
Dibrugarh	120.56	36
Golaghat	66.78	14
Sivasagar	49.24	14
Kamrup	42.76	90
Kamrup Metro	42.49	84
Darrang *	37.78	22
Tinsukia	35.19	24
Dhemaji	31.96	17
Sonitpur	27.78	16
Kokrajhar	27.26	9
Jorhat	23.00	33
Barpeta *	22.90	20
Baksa *	15.61	12
Cachar	15.37	30
Bongaigaon	13.23	11
Nagaon	11.71	26
Karbi Anglong	5.15	15
Lakhimpur	3.59	16
Goalpara *	3.45	13
Nalbari	2.84	8
Dhubri *	2.53	7
Sribhumi	2.53	5
Marigaon	1.59	8
Hailakandi *	1.40	4
BIHAR		
Patna	95.56	144
Muzaffarpur *	74.27	48
Vaishali	35.17	19
Saran	22.07	29
Begusarai *	21.93	25
Gaya *	20.63	50
Aurangabad *	17.12	30
Banka *	15.51	17
Bhojpur	12.67	20
Madhubani	11.53	20
Bhagalpur	11.23	27
Darbhanga	11.09	23

District	₹ crore	Cos.
Araria *	9.06	20
Jamui *	8.68	17
Samastipur	8.48	12
Sitamarhi *	7.79	15
Nalanda	7.40	28
Purbi Champaran	7.32	15
Pashchim Champaran	5.75	13
Rohtas	4.84	9
Lakhisarai	4.65	6
Munger	4.60	15
Kishanganj	4.58	10
Khagaria *	4.31	6
Supaul	3.81	8
Saharsa	3.29	5
Nawada *	2.95	9
Purnia *	2.94	19
Madhepura	2.70	5
Sheikhpura *	2.41	8
Kaimur (Bhabua)	2.19	3
Gopalganj	2.11	9
Buxar	2.08	8
Jehanabad	1.71	8
Katihar *	1.57	10
Siwan	0.80	7
Sheohar	0.55	3
Arwal	0.46	5
CHANDIGARH		
Chandigarh	146.19	136
CHHATTISGARH		
Raipur	166.10	214
Raigarh	108.61	44
Durg	42.42	55
Dakshin Bastar Dantewada *	41.30	11
Korba *	36.51	30
Bilaspur	28.25	58
Balod	22.57	18
Bastar *	17.65	25
Narayanpur *	15.10	10
Rajnandgaon *	14.74	31
Surguja	13.10	21
Mahasamund *	11.83	19
Uttar Bastar Kanker *	9.70	14
Janjgir-Champa	9.48	14
Dhamtari	3.64	7
Jashpur	3.33	15
Korea	2.13	4
Bijapur *	2.11	9
Kabeerdham	1.72	5
Gariyaband	1.55	2
Janjgir-Champa	0.02	1
DADRA AND NAGAR HAVELI AND DAMAN AND DIU		
Dadra and Nagar Haveli	23.05	70
Daman	11.87	39
Diu	1.00	3
DELHI		
New Delhi	1,183.10	1,947
Central Delhi	849.13	658
South Delhi	230.58	601
East Delhi	143.57	380
South West Delhi	101.36	240
North West Delhi	95.91	291
North Delhi	72.80	183
West Delhi	55.38	222
North East Delhi	17.22	91
GOA		
North Goa	82.63	176
South Goa	21.78	83
GUJARAT		
Ahmedabad	1,545.78	2,420
Jamnagar	864.25	108
Vadodara	334.07	483
Surat	299.02	399
Gandhinagar	258.83	195
Rajkot	144.60	301
Bharuch	135.20	227
Kachchh	129.42	243
Bhavnagar	113.54	175
Valsad	110.54	265
Dahod *	110.48	53
Mahesana	68.23	134
Anand	62.51	220
Kheda	42.19	68

District	₹ crore	Cos.
Panch Mahals	41.95	51
Junagadh	37.93	58
Gir Somnath	35.39	22
Banas Kantha	32.81	105
Narmada *	28.40	43
Amreli	27.02	60
Porbandar	25.46	32
Navsari	24.32	65
Tapi	14.15	23
Sabar Kantha	13.52	79
Patan	13.16	55
Surendranagar	12.37	57
Morbi	8.04	32
Dangs	7.19	11
Chhotaudepur	0.04	1
HARYANA		
Gurugram	705.09	980
Sonipat	169.43	106
Faridabad	155.07	300
Hisar	67.02	109
Rewari	53.75	81
Jhajjar	42.53	57
Rohtak	34.48	42
Karnal	26.10	65
Panipat	22.16	52
Panchkula	21.45	66
Ambala	15.38	39
Fatehabad	14.26	29
Kurukshetra	12.87	44
Bhiwani	12.70	38
Sirsa	11.40	25
Yamunanagar	8.48	22
Mahendragarh	6.02	12
Jind	5.88	16
Kaithal	0.83	13
Nuh *	0.14	1
HIMACHAL PRADESH		
Solan	43.86	91
Shimla	31.64	34
Sirmaur	29.37	75
Chamba *	22.83	16
Kullu	18.73	22
Kangra	18.63	45
Bilaspur	16.62	30
Kinnaur	13.20	4
Lahaul and Spiti	11.24	5
Hamirpur	9.35	24
Mandi	4.98	19
Una	4.89	19
JAMMU AND KASHMIR		
Jammu	56.93	87
Anantnag	44.88	11
Ganderbal	31.93	3
Reasi	21.94	13
Srinagar	21.41	46
Baramulla *	15.28	16
Doda	13.50	11
Kathua	3.19	13
Kupwara *	2.94	9
Udhampur	2.73	11
Shopian	2.40	2
Poonch	2.03	5
Rajouri	1.62	2
Bandipora	1.58	2
Pulwama	0.97	5
Budgam	0.65	3
Kulgam	0.30	2
JHARKHAND		
East Singhbum *	284.85	109
Ranchi *	140.97	169
West Singhbhum *	73.32	29
Dhanbad	70.17	71
Hazaribagh *	33.65	27
Deoghar	32.03	22
Ramgarh *	25.77	18
Saraikela Kharsawan	25.62	33
Godda *	21.69	15
Bokaro *	15.38	33
Gumla *	13.69	16
Dumka *	11.32	19
Chatra *	10.84	10
Khunti *	10.48	17
Giridih *	10.40	35
Latehar *	9.41	14
Lohardaga *	8.59	6
Palamu *	7.88	19

District	₹ crore	Cos.
Jamtara	6.78	8
Pakur *	6.66	14
Koderma	6.38	19
Sahebganj *	6.15	7
Simdega *	5.84	8
Garhwa *	3.34	13
KARNATAKA		
Mysuru	240.03	226
Ballari	192.17	116
Bengaluru Rural	114.80	206
Chikkaballapura	86.34	97
Dakshina Kannada	66.40	156
Tumakuru	65.74	113
Udupi	54.26	146
Raichur *	51.40	62
Dharwad	48.82	116
Belagavi	46.37	141
Kalaburagi	35.75	60
Bengaluru South	33.58	52
Uttara Kannada	30.76	84
Kolar	29.34	83
Hassan	19.57	57
Chikkamagaluru	17.93	51
Bagalkote	17.55	37
Bidar	16.81	45
Chamarajanagar	14.40	57
Koppal	13.77	41
Yadgir *	13.21	28
Haveri	12.66	33
Shivamogga	10.77	53
Mandya	10.45	69
Chitradurga	9.68	37
Gadag	6.82	34
Vijayapura	5.94	40
Kodagu	5.48	30
Davanagere	4.80	38
Bengaluru Urban	2.94	8
Vijayanagara	0.01	1
KERALA		
Ernakulam	253.56	300
Thrissur	68.56	108
Thiruvananthapuram	58.66	149
Wayanad *	45.23	105

District	₹ crore	Cos.
Kannur	42.76	46
Palakkad	39.94	79
Kollam	26.73	37
Kozhikode	19.17	84
Kottayam	13.97	59
Alappuzha	13.31	61
Idukki	12.95	37
Pathanamthitta	10.00	39
Malappuram	5.89	38
Kasaragod	5.83	35
LADAKH		
Leh Ladakh	20.29	37
Kargil	5.29	11
LAKSHADWEEP		
Lakshadweep District	0.57	2
MADHYA PRADESH		
Chhindwara	210.75	40
Singrauli *	199.92	27
Indore	121.55	295
Bhopal	119.54	173
Satna	34.41	48
Ujjain	34.24	68
Chhatarpur *	32.89	30
Dewas	32.69	49
Gwalior	30.09	48
Khandwa (East Nimar) *	27.23	24
Jabalpur	25.14	62
Sheopur	21.92	11
Dhar	20.06	49
Vidisha *	16.20	18
Anuppur	16.20	12
Rajgarh *	15.46	16
Khargone (West Nimar)	15.43	21
Guna *	14.79	31
Sagar	14.47	20
Sehore	13.61	17
Betul	13.16	22
Shahdol	11.21	12
Bhind	10.97	17
Barwani *	10.42	25
Damoh *	10.10	11
Katni	9.39	21
Raisen	9.37	18

District	₹ crore	Cos.
Narsimhapur	8.53	10
Balaghat	8.52	27
Narmadapuram	7.14	12
Alirajpur	6.65	11
Panna	6.41	14
Mandla	5.88	17
Shivpuri	5.76	16
Morena	5.67	11
Seoni	5.59	13
Ratlam	5.54	26
Rewa	5.09	17
Dindori	4.65	7
Jhabua	4.37	16
Tikamgarh	3.78	12
Mandsaur	3.51	15
Umaria	3.04	9
Shajapur	3.02	15
Sidhi	2.44	6
Neemuch	2.17	14
Ashoknagar	1.47	4
Burhanpur	0.73	7
Datia	0.63	6
Harda	0.34	3
MAHARASHTRA		
Mumbai	4,436.56	4,267
Pune	1,871.16	1,923
Thane	393.49	918
Nagpur	255.32	341
Raigad	245.60	413
Nashik	226.64	427
Chhatrapati Sambhajinagar	186.90	284
Ahilyanagar	149.51	264
Satara	75.04	191
Chandrapur	73.15	91
Gadchiroli *	62.55	41
Kolhapur	59.14	190
Solapur	56.76	122
Ratnagiri	55.42	105
Sangli	44.14	92
Dharashiv *	38.40	42

District	₹ crore	Cos.
Nandurbar *	35.79	55
Beed	31.41	60
Amravati	31.29	74
Wardha	27.11	52
Latur	24.16	60
Dhule	23.48	57
Jalgaon	22.54	88
Yavatmal	22.42	51
Parbhani	20.95	33
Akola	14.43	41
Buldhana	13.60	39
Jalna	13.49	37
Nanded	11.69	51
Bhandara	9.89	20
Sindhudurg	9.01	35
Gondia	8.27	7
Washim *	6.42	17
Hingoli	4.85	16
Palghar	2.23	12
Mumbai Suburban	0.10	1
Pune	0.02	1
Solapur	0.00	1
Amravati	0.00	1
MANIPUR		
Bishnupur	9.77	21
Churachandpur	6.40	3
Imphal East	4.79	16
Imphal West	3.28	2
Senapati	2.23	8
Bishnupur	2.13	5
Ukhrul	1.98	3
Chandel *	1.25	2
Imphal West	1.19	3
Imphal East	0.43	3
Churachandpur	0.17	2
Tamenglong	0.05	1
Thoubal	0.03	4
Senapati	0.02	1
Ukhrul	0.00	1
MEGHALAYA		
East Jaintia Hills	19.43	13
East Khasi Hills	10.70	26
Ri Bhoi *	6.92	13

District	₹ crore	Cos.
East Garo Hills	6.50	6
South Garo Hills	6.12	6
West Garo Hills	5.37	9
West Khasi Hills	0.95	2
MIZORAM		
Aizawl	7.37	14
Lunglei	4.33	3
Serchhip	1.44	3
Mamit *	0.88	6
Kolasib	0.50	2
Siaha	0.42	3
Champhai	0.05	1
Lawngtlai	0.00	1
NAGALAND		
Mon	6.56	8
Kohima	5.51	8
Dimapur	5.17	17
Peren	1.99	1
Zunheboto	1.91	2
Kiphire *	1.77	7
Phek	1.52	4
Mokokchung	1.08	5
Tuensang	0.57	3
Wokha	0.51	2
Longleng	0.20	1
ODISHA		
Angul	392.40	29
Khordha	211.65	196
Keonjhar	186.39	64
Jharsuguda	97.10	26
Sundargarh	84.41	81
Puri	61.59	52
Jajpur	60.45	51
Koraput *	59.99	34
Rayagada *	57.62	22
Cuttack	56.02	97
Kalahandi *	53.62	25
Sambalpur	38.89	28
Dhenkanal *	30.33	31
Ganjam	28.22	21
Balasore	26.73	49
Jagatsinghapur	23.37	25
Balangir *	17.74	23

District	₹ crore	Cos.
Mayurbhanj	16.75	43
Kandhamal *	16.45	19
Bhadrak	16.40	14
Malkangiri *	9.57	8
Nabarangpur *	8.59	10
Bargarh	6.69	9
Gajapati *	5.27	13
Kendrapara	3.09	13
Nuapada *	2.89	9
Deogarh	1.11	3
Nayagarh	0.71	10
Sonepur	0.44	2
Boudh	0.20	3
PUDUCHERRY		
Puducherry	25.20	93
Karaikal	2.76	9
PUNJAB		
Ludhiana	107.72	200
Bathinda	93.99	33
S.A.S Nagar	65.08	123
Barnala	62.46	16
Amritsar	45.72	89
Kapurthala	43.28	20
Patiala	37.93	56
Hoshiarpur	19.45	27
Jalandhar	18.13	89
Sangrur	17.50	29
Tarn Taran	11.79	10
Moga *	11.58	17
Fatehgarh Sahib	6.25	19
Gurdaspur	5.70	14
Rupnagar	5.39	21
Sri Muktsar Sahib	4.32	9
Ferozepur *	3.33	11
Fazilka	3.23	11
Pathankot	3.15	6
Shahid Bhagat Singh Nagar	2.28	2
Mansa	1.95	10
Faridkot	0.89	7
Jalandhar	0.00	1
RAJASTHAN		
Jaipur	347.79	688

District	₹ crore	Cos.
Udaipur	249.83	242
Ajmer	134.13	128
Jodhpur	106.83	170
Alwar	104.76	165
Barmer	75.65	53
Bhilwara	66.94	130
Bikaner	59.27	103
Kota	56.09	81
Sirohi *	40.60	81
Pali	36.26	87
Rajsamand	34.05	40
Bharatpur	33.53	80
Chittorgarh	28.18	36
Baran *	27.39	25
Churu	26.12	76
Jaisalmer *	25.22	59
Sikar	22.31	85
Dungarpur	20.39	42
Jhunjhunu	17.90	85
Nagaur	15.82	74
Jalore	15.73	50
Dholpur *	14.54	14
Banswara	13.71	22
Sawai Madhopur	9.91	21
Karauli *	6.93	18
Tonk	6.26	26
Ganganagar	6.11	25
Dausa	6.11	21
Bundi	4.44	12
Pratapgarh	2.61	15
Hanumangarh	1.82	20
Jhalawar	1.01	12
SIKKIM		
Gangtok	29.71	34
Namchi	12.54	9
Gyalshing	6.22	11
Mangan	6.07	7
TAMIL NADU		
Chennai	1,310.75	1,704
Coimbatore	242.22	471
Kancheepuram	188.25	247
Krishnagiri	138.14	100

District	₹ crore	Cos.
Madurai	111.43	128
Thanjavur	74.71	66
Cuddalore	66.85	64
Thiruvallur	61.39	144
Vellore	47.34	122
Tirunelveli	43.86	111
Tiruchirappalli	41.61	121
Tiruppur	37.73	110
Erode	35.67	117
Virudhunagar *	35.17	54
Salem	30.85	79
Thoothukkudi	29.40	74
Tiruvannamalai	28.74	70
The Nilgiris	26.59	58
Dindigul	25.89	78
Ramanathapuram *	19.86	45
Karur	19.13	31
Nagapattinam	14.33	43
Namakkal	12.94	42
Viluppuram	12.28	66
Dharmapuri	10.08	36
Kanniyakumari	9.95	53
Thiruvarur	8.94	26
Theni	8.16	29
Ariyalur	6.89	11
Pudukkottai	6.27	28
Sivaganga	4.57	33
Perambalur	4.52	16
Mayiladuthurai	0.50	1
Chengalpattu	0.20	2
Tenkasi	0.01	1
TELANGANA		
Hyderabad	991.12	1,422
Ranga Reddy	96.23	204
Sangareddy	89.51	93
Nalgonda	43.73	56
Khammam	39.15	70
Warangal	38.42	58
Medak	32.59	81
Mahabubnagar	14.93	54
Karimnagar	14.80	42
Siddipet	14.42	21

District	₹ crore	Cos.
Adilabad	13.49	33
Vikarabad	11.33	22
Suryapet	8.88	12
Mahabubabad	8.19	14
Peddapalli	7.88	11
Nizamabad	7.04	37
Jangoan	5.17	9
Jogulamba Gadwal	4.64	6
Wanaparthy	1.39	7
Kumuram Bheem Asifabad *	0.10	1
Medchal Malkajgiri	0.06	2
Yadadri Bhuvanagiri	0.03	1
TRIPURA		
West Tripura	5.93	23
Sepahijala	3.89	3
Gomati	2.87	6
Dhalai *	1.83	6
South Tripura	0.76	10
North Tripura	0.56	11
UTTAR PRADESH		
Gautam Buddha Nagar	290.62	621
Varanasi	202.19	221
Kanpur Nagar	201.71	142
Lucknow	178.75	272
Mathura	162.83	432
Hardoi	131.61	17
Ghaziabad	100.48	274
Prayagraj	84.78	141
Ayodhya	60.22	79
Gorakhpur	56.71	82
Agra	56.49	108
Meerut	45.67	112
Sonbhadra *	44.11	28
Muzaffarnagar	42.37	55
Hamirpur	41.21	9
Rae Bareli	38.01	25
Bahraich *	37.76	26
Kanpur Dehat	33.78	22
Bulandshahr	27.64	64
Chandauli *	19.90	19
Mirzapur	19.83	32
Bareilly	19.52	55

District	₹ crore	Cos.
Firozabad	19.34	25
Jhansi	15.91	22
Sitapur	14.46	30
Siddharthnagar *	13.03	17
Bara Banki	11.11	29
Chitrakoot *	10.94	22
Aligarh	10.69	46
Fatehpur *	10.46	20
Shahjahanpur	10.16	22
Bijnor	9.67	24
Baghpat	8.81	31
Amroha	8.72	7
Moradabad	8.72	30
Balrampur *	8.60	9
Azamgarh	8.58	25
Kheri	8.25	20
Saharanpur	7.79	25
Gonda	7.52	16
Unnao	6.87	21
Ghazipur	6.81	11
Shrawasti *	6.55	12
Sultanpur	6.52	12
Ambedkar Nagar	6.48	8
Kushinagar	6.20	18
Rampur	6.11	15
Mahrajganj	5.52	11
Mahoba	5.06	6
Sant Kabir Nagar	4.83	10
Deoria	4.78	14
Kaushambi	4.48	5
Auraiya	4.37	7
Pilibhit	4.33	11
Basti	3.97	8
Jaunpur	3.77	13
Lalitpur	3.61	9
Ballia	3.35	16
Hathras	2.94	9
Banda	2.91	4
Pratapgarh	2.88	12
Etawah	2.81	8
Mainpuri	2.64	6
Mau	2.60	9
Etah	2.24	10

District	₹ crore	Cos.
Siddharthnagar *	1.86	1
Budaun	1.74	9
Bhadohi	1.49	9
Kannauj	1.23	3
Jalaun	0.91	4
Farrukhabad	0.72	7
Meerut	0.14	1
Mathura	0.00	1
Sitapur	0.00	1
UTTARAKHAND		
Haridwar *	178.31	208
Dehradun	100.52	266
Chamoli	75.59	38
Rudraprayag	49.71	48
Udham Singh Nagar *	37.00	105
Nainital	23.07	71
Almora	14.53	35
Tehri Garhwal	13.16	24
Champawat	8.85	7
Pauri Garhwal	7.51	31
Uttarkashi	5.42	28
Pithoragarh	5.12	17
Bageshwar	1.17	4

District	₹ crore	Cos.
WEST BENGAL		
Kolkata	566.90	1,220
North 24 Parganas	67.28	114
South 24 Parganas	57.43	182
Paschim Medinipur	49.01	35
Howrah	48.32	129
Hooghly	42.88	62
Purba Medinipur	30.53	36
Purulia	26.00	66
Murshidabad	18.57	26
Bankura	17.34	48
Darjeeling	17.12	52
Nadia	14.16	41
Birbhum	10.54	34
Uttar Dinajpur	5.15	9
Dakshin Dinajpur	4.57	11
Malda	4.42	10
Jalpaiguri	4.30	28
Cooch Behar	1.08	9

Source: MCA National CSR Data Portal, company-wise CSR disclosures for FY 2024-25 (data extracted 20 September 2026); IICA analysis.

ANNEXURE I: GLOSSARY OF TERMS

Term	Meaning
Aspirational District	One of the districts identified by NITI Aayog in 2018 under the Aspirational Districts Programme on composite development indicators.
CSR Registration Number (CRN)	Number issued to an entity registered with the Ministry through e-form CSR-1 to undertake CSR activities.
Development Sector	The finest activity classification in the CSR filing; 27 sectors carry disclosed spend in FY 2024-25.
Form CSR-2	Statutory filing in the MCA21 registry through which a company reports its CSR spend for the year.
Ongoing project	A multi-year CSR project, not exceeding three years excluding the year of commencement, approved by the Board.
Unspent CSR Account	A special account in a scheduled bank to which unspent amounts relating to ongoing projects are transferred under Section 135(6).
Schedule VII fund	A fund specified in Schedule VII, such as the PM CARES Fund or the Prime Minister's National Relief Fund.
Administrative overheads	Expenses for general management and administration of CSR functions, capped at 5 per cent of total CSR expenditure of the year.
Impact assessment	Independent evaluation of the outcomes of a CSR project, required for larger CSR spenders under Rule 8(3).
Unclassified spend	Spend under the Prime Minister's National Relief Fund and Other Central Government Funds, which carries no reliable SDG mapping.
Primary SDG	The single SDG assigned to a Development Sector in the IICA crosswalk.
SDG target	One of the 169 targets under the 17 SDGs, for example target 2.2, ending all forms of malnutrition.

Term	Meaning
SDG India Index	NITI Aayog's composite measure of national and State/UT progress on the SDGs.
Zero coupon zero principal instrument	An instrument declared as a security, issued by a Not for Profit Organisation registered on the Social Stock Exchange segment of a recognised stock exchange.
PSU	Public Sector Undertaking, as classified in the CSR filing.

ANNEXURE J: DATA SOURCES AND REFERENCES

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