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Government of India
Ministry of Corporate Affairs

NOTIFICATION

New Delhi, the ____, ____, 2026.

G. S. R. __(E). - In exercise of the powers conferred by sub-section (1) of section 467 of the Companies Act, 2013 (18 of 2013), the Central Government hereby makes the following further amendments in the Schedule VII to the said Act, namely: —

For the SCHEDULE VII and the entries relating thereto, the following SCHEDULE and entries shall be substituted, namely:-

"SCHEDULE VII
(*See* section 135)

Areas or subjects which may be included by companies in their Corporate Social Responsibility Policies: —

Areas or Subjects relating to:-

(i) eradicating hunger, poverty and malnutrition;

(ii) promoting health and wellbeing including preventive aspects, mental health, telemedicine, prevention of substance abuse and treatment thereof; promotion of sanitation and safe drinking water;

(iii) promoting education including special education among children, women, youth and differently abled;

(iv) promoting employment enhancing vocational skills for youth and their participation in Prime Minister Internship Scheme, career counselling;

(v) promoting gender equality and social justice; welfare measures for women, children, youth, senior citizens, persons with disability, transgender, socially and economically backward groups; empowering women; setting up hostels, day care centres, crèches and such other facilities for children, women, orphans, and senior citizens;

(vi) promoting environmental sustainability and ecological balance including measures to combat climate change; protection of flora and fauna; animal welfare; conservation of natural resources, marine resources and maintaining quality of soil, air and water; promoting rainwater harvesting, natural farming, agroforestry, clean energy and waste management including e-waste;

(vii) preservation and promotion of national heritage, art and culture including traditional art and handicrafts; setting up public libraries and such other facilities;

(viii) measures for the benefit of armed forces veterans, war widows and their dependents, Central Armed Police Forces (CAPF) and Central Para Military Forces (CPMF) veterans, and their dependents including widow;

(ix) promoting rural sports, nationally recognised sports, paralympic sports, olympic sports inclusive of training, participation in competitions, medical care of sports persons, talent search; creation, development and upgradation of sports infrastructure; sports education and coach development programmes;

(x) contribution to Prime Minister's National Relief Fund (PMNRF); Prime Minister's Citizen Assistance and Relief in Emergency Situation Fund (PM CARES Fund); Swachh Bharat Kosh; Clean Ganga Fund; National Sports Development Fund (NSDF); 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;

(xi) (a) contribution to incubators or research and development projects in the field of science, technology, engineering and medicine, funded by the Central Government or State Government or Public Sector Undertaking or any agency of the Central Government or State Government; and

(b) contributions to public funded Universities, Indian Institute of Technology (IITs), National Laboratories and autonomous bodies established under Department of Atomic Energy (DAE), Department of Biotechnology (DBT), Department of Science and Technology (DST), Department of Pharmaceuticals, Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and

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

(xii) development projects in rural, slum areas;

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

(xiii) disaster management activities as defined under the Disaster Management Act, 2005 (53 of 2005);

(xiv) subscription to Zero Coupon Zero Principal Instruments on Social Stock Exchange.

Note: The areas or subjects enlisted in Schedule VII of the Act are broad-based and are intended to cover a wide range of activities. The entries in the said Schedule VII must be interpreted liberally to capture the essence of the areas or subjects enumerated in the said Schedule".

2. This notification shall come into force on the date of its publication in the Official Gazette.

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(TANVI SUNDRIYAL)

Joint Secretary to Government of India.

Note. — The Schedule VII was brought into force with effect from 1st April, 2014 and was subsequently amended as follows:-

1. GSR 130(E), dated the 27th February, 2014;
2. GSR 568(E), dated the 6th August, 2014;
3. GSR 741(E), dated 24th October, 2014;
4. GSR 390(E), dated the 30th May, 2019;
5. GSR 776(E), dated the 11th October, 2019;
6. GSR 313(E), dated the 26th May, 2020;

7. GSR 399(E), dated the 23rd June, 2020;
8. GSR 525(E), dated the 24th August, 2020;
9. GSR 416(E), dated the 27th May, 2026.