



Instruction Kit for eForm CSR-2
(Report on Corporate Social Responsibility (CSR))

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About this Document

The Instruction Kit has been prepared to help you file eForms with ease. This document provides references to law(s) governing the eForms, instructions to fill the eForm at field level and common instructions to fill all eForms. The document also includes important points to be noted for successful submission.

User is advised to refer instruction kit specifically prepared for each eForm.

This document is divided into following sections:

[Part I – Laws Governing the eForm](#)

[Part II – Instructions to fill the eForm](#)

[Part III – Important Points for Successful Submission](#)

Click on any section link to refer to the section.

Part I – Law(s) Governing the eForm

Section and Rule Number(s)

Sub-rule (1B) of Rule 12 of Companies (Accounts) Rules, 2014

Purpose of the eForm

Corporate Social Responsibility is a means by which company seeks to give back to the society and integrate social and environmental concerns in their business operations and interactions with their stakeholders. In accordance with the Companies (Corporate Social Responsibility Policy) Amendment Rules, 2020, company can undertake CSR activities either itself or through entities defined under Rule 4 sub rule (1).

The web-form Addendum to AoC-4 CSR shall be filed as an independent form for FY 20-21 by all the companies that are required to carry out CSR activities as per the relevant rules or are voluntarily carrying out CSR activities.

Part II – Instructions to fill the eForm

Specific Instructions to fill the eForm CSR-2 at Field Level

Instructions to fill the eForm are tabulated below at field level. Only important fields that require detailed instructions to be filled in eForm are explained. Self-explanatory fields are not discussed.

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S. No/ Section Name	Field Name	Instructions
<p>Note: Please use Internet Explorer version 9 or above and Adobe Reader 11 for filing this form.</p>		
1	Corporate Identity Number (CIN) of the company	<p>Enter the Corporate identity number (CIN) of the company. You may find CIN by entering existing registration number or name of the company in the 'Find CIN' service under the menu MCA services on the MCA website.</p>
	Pre-fill button	<p>Click the Pre-fill button. On clicking the button, system shall automatically display the company name, registered office address and email id of the company. In case there is any change in the email ID, you can enter the new valid email ID and same shall be updated in company's master data.</p>
2	(a) Financial Year to which the Corporate Social Responsibility details pertain	<p>Enter the start and end date of the financial year for which this eform is being filed. Filing of this form is allowed only for the financial years starting on or after 1st April 2020. Make sure that financial year selected is as per the provisions of the Companies Act, 2013.</p>
2	(b) SRN of form AOC-4/AOC-4 XBRL/AOC-4 NBFC filed by the company for its standalone financial statements	<p>Enter the valid SRN of AOC-4/AOC-4 XBRL/AOC-4 NBFC. Note: This field is only applicable for filling of FY 20-21.</p>
3	(i) Net Worth (ii) Turnover (iii) Net Profit	<p>Enter the amount in field Net Worth, Turnover and Net Profit and it should correspond to the amounts available in database against the SRN entered in field 2(b). Criteria:</p> <ul style="list-style-type: none"> - Net worth of rupees five hundred crore or more - Turnover of rupees one thousand crore or more

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			<p>- Net profit of rupees five crore or more</p> <p>Criteria that triggered CSR applicability shall be auto populated based on the criteria above. Else 'Report for unspent CSR amount' shall be auto populated.</p>
4	(a)	Details of CSR committee	If CSR Committee has been constituted, then number of meetings constituted, and details related to directors who have attended the meetings have to be entered.
	(b)	Whether the company has a website	<p>IF 'Yes' is selected in this field, then it is mandatory to enter below information:</p> <p>Web link of company website Composition of CSR committee CSR Policy CSR Projects approved by the board</p>
	(c)	Whether Impact assessment of CSR projects is carried out in pursuance of sub-rule (3) of Rule 8 of Companies (CSR Policy) Rules,2014, if applicable	If 'Yes' has been selected in this field then, it is mandatory to inform whether the same has been disclosed in Board Report and provide the web link for the same.
	(d)	Whether any amount is available for set off in pursuance of sub-rule (3) of Rule 7 of Companies (CSR Policy) Rules, 2014	<p>If there is any amount available for set off in Financial Year, then details related to the same (as mentioned below) needs to be provided in table for previous three financial years.</p> <ul style="list-style-type: none"> - Amount available for set-off (in Rs.) - Amount set-off in the financial year, if any (in Rs) <p>Field shall be disabled in case CSR applicability criterion is 'Report for Unspent CSR amount' is selected in field 3(iv).</p>
5	(a)	Whether the company has completed the period of three financial years since its incorporation	<p>Select 'Yes' if company has completed the period of three financial years since its incorporation.</p> <p>In case of 'Report for unspent CSR amount', this field 5 shall be disabled.</p>

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S. No/ Section Name	Field Name	Instructions
		In case 'No' is selected in this field, then provide the number of financial years completed since incorporation in field 5(b).
	(c)	Net Profit & other details for the preceding financial years Depending upon the number of financial years completed by the company since its incorporation, provide following details for respective financial years: <ul style="list-style-type: none"> - Profit before tax - Net Profit computed u/s 198 - Total amount adjusted as per rule 2(1)(h) of the CSR Policy Rules 2014
	(d)	Average net profit of the company as per section 135(5) Field shall be Auto calculated by computing Total Net Profit for section 135 divided by 3 or 2 or 1 as per the columns enabled for Years 1/2/3.
6	(a)	2% of Average net profit of the company as per section 135(5) Field shall be auto calculated as 2% of amount in 'Average net profit of the company as per section 135(5)' and shall be disabled in cases of 'Report for unspent CSR amount'
	(b)	Surplus arising out of the CSR projects/ programs or activities of the previous financial year, if any Enter the Surplus amount arising out of the CSR projects/ programs or activities of the previous financial year. Field shall be disabled is case of 'Report for unspent CSR amount'.
	(c)	Amount required to be set off for the financial year, if any Amount shall be prefilled as per amount entered in Total of 'Amount set-off in the financial year, if any (in Rs)' Field shall be disabled in case CSR applicability criterion is 'Report for Unspent CSR amount' is selected in field 3(iv).
	(d)	Total CSR obligation for the financial year Amount shall be Auto-calculated as sum of fields 6a+6b-6c. Zero shall be prefilled in case 'Report for unspent CSR amount'

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S. No/ Section Name		Field Name	Instructions
7	(a)	Whether CSR amount for the financial year has been spent	<p>Select 'Yes' or 'No' based on whether CSR amount has been spent for the financial year. If 'No' is selected, then field 7(b) should be disabled.</p> <p>Field 7 shall be disabled in case CSR applicability criterion is 'Report for Unspent CSR amount' is selected in field 3(iv).</p>
	(b)	If yes, CSR amount has been spent against:	<p>If CSR amount has been spent, then select one of the following options:</p> <ul style="list-style-type: none"> - Ongoing projects - Other than ongoing projects - Both (Ongoing and other than ongoing projects) <p>Based on the radio button selected, relevant tables related to Ongoing Projects and Other than Ongoing Projects shall be enabled.</p>
	(b)(i)	Details of CSR amount spent against ongoing projects for the financial year:	<p>Enter the number of Ongoing Projects for the financial year.</p> <p>Following details need to be provided:</p> <ul style="list-style-type: none"> - Item from the list of activities in schedule VII : Activity can be selected as per Annexure A - Name of the Project - Local Area - Location of the project – State, District: Multiple values can be selected - Project duration (in months): Cannot exceed 48 months - Amount spent in the Financial Year (in Rs.) - Mode of Implementation - Direct (Yes/No) - Mode of Implementation - - Through Implementing Agency - CSR Registration No., Name: shall be enabled and optional only in case 'No' selected in 'Mode of Implementation – Direct'. It should be a valid CSR Registration number. Name of Implementing agency shall be prefilled based

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S. No/ Section Name	Field Name	Instructions
		<p>on CSR Registration No, if not then it needs to be entered.</p> <p>Note: Project shall be system generated on click of Generate Project ID button after Prescrutiny is successful.</p>
	(b)(ii)	<p>Details of CSR amount spent against other than ongoing projects for the financial year</p> <p>Enter the number of Other than Ongoing Projects for the financial year.</p> <p>Following details need to be provided:</p> <ul style="list-style-type: none"> - Item from the list of activities in schedule VII: activity can be selected as per Annexure A. In case highlighted items are selected from the list then column 4,5,7 and 8 will be disabled. - Name of the Project - Local Area - Location of the project – State, District: Multiple values can be selected - Project duration (in months): Cannot exceed 48 months - Amount spent in the Financial Year (in Rs.) - Mode of Implementation - Direct (Yes/No) - Mode of Implementation - - Through Implementing Agency - CSR Registration No., Name: shall be enabled and optional only in case ‘No’ selected in ‘Mode of Implementation – Direct’. It should be a valis CSR Registration number. Name of Implementing agency shall be prefilled based on CSR Registration No, if not then it needs to be entered.
	(c)	<p>Amount spent in Administrative Overheads</p> <p>Enter the Amount spent in Administrative Overheads. Shall be prefilled as zero case ‘No is selected in field 7(a).</p> <p>In case ‘Yes’ is selected in 7(a), either of below values should be greater than zero:</p> <p>Total in 7(b)(i), Total in 7(b)(ii), 7(c), 7(d).</p>

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S. No/ Section Name	Field Name	Instructions
	(d) Amount spent on Impact Assessment, if applicable	Enter the Amount spent on Impact Assessment. Shall be prefilled as zero case 'No is selected in field 7(a). In case 'Yes' is selected in 7(a), either of below values should be greater than zero: Total in 7(b)(i), Total in 7(b)(ii), 7(c), 7(d).
	(e) Total Amount Spent for the Financial Year	The field shall be auto calculated as sum of Total of Amount spent in Financial Year on Ongoing and Other than Ongoing project, Amount spent in administrative overhead and Amount spent on Impact Assessment.
	(f) Amount unspent/ (excess) spent for the Financial Year	The field shall be auto calculated as difference in Total CSR obligation for the financial year and Total amount spent for the Financial Year. Note: If derived value is in positive, it implies unspent. If derived value is negative, it implies excess spent.
	(g) Amount eligible for transfer to Unspent CSR Account for the Financial Year as per Section 135(6) (before adjustments)	The field shall be enabled only if there is amount unspent for the financial year (7(f)) and amount should be less than or equal to Total amount unspent for the Financial Year.
	(h) Amount to be transferred to Fund specified in Schedule VII for the Financial Year (if total unspent for the Financial Year is greater than unspent for Ongoing projects)	The field shall be auto calculated as difference between Total amount unspent and amount eligible for transfer to Unspent CSR Account for the Financial Year as per Section 135(6) (before adjustments).
8	Details of transfer of Unspent CSR amount for the financial year:	This section shall be applicable only if there is amount unspent for the financial year. Field shall be disabled in case 'Report for Unspent CSR Amount' is selected in field 3(iv)

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S. No/ Section Name	Field Name	Instructions
	(a) Transfer to Unspent CSR account as per Section 135(6)	Enter below details in the table: <ul style="list-style-type: none"> - Amount to be transferred to Unspent CSR account: shall be prefilled based on field 7(g) - Amount actually transferred to Unspent CSR account - Date of Transfer: Multiple dates can be entered. Field shall be optional if 'Amount actually transferred to Unspent CSR account' is zero - Deficiency, if any: Shall be auto-calculated as 'Amount to be transferred to Unspent CSR account' – 'Amount actually transferred to Unspent CSR account'
	(b) Transfer to Fund specified in Schedule VII as per second proviso to Section 135(5) for the Financial Year:	Enter below details in the table: <ul style="list-style-type: none"> - Amount to be transferred to Fund specified in Schedule VII: Shall be prefilled based on field 7(h) - Amount actually transferred to Fund specified in Schedule VII - Date of Transfer: Multiple dates can be entered. Field shall be optional if 'Amount actually transferred to Fund specified in Schedule VII' is zero - Deficiency, if any: Shall be auto-calculated as 'Amount to be transferred to Fund specified in Schedule VII' – 'Amount actually transferred to Fund specified in Schedule VII'
9	Specify the reason(s) if the company has failed to spend two per cent of the average net profit as per section 135(5)	Shall be mandatory to enter the reason only if amount unspent is calculated in field 7(f). Field shall be disabled in case 'Report for Unspent CSR Amount' is selected in field 3(iv)

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S. No/ Section Name	Field Name	Instructions
10	Whether any unspent amount of preceding three financial years (financial year ending after 22nd January 2021) has been spent in the financial year	This field is not applicable for fillings of FY 2020-21 (as independent form).
11	Whether any unspent amount pertaining to FY 2014-15 to FY 2019-20 has been spent in the financial year	Select 'Yes' if there is any unspent amount pertaining to FY 2014-15 to FY 2019-20 has been spent in the financial year. If 'No' is selected, then
	Details of amount spent against CSR projects in the financial year:	Enter the number of CSR projects on which amount was spent. Following details shall be entered related to the projects: <ul style="list-style-type: none"> - Financial year to which the new project pertains: Select relevant financial year from drop down - Name of the Project - Item from the list of activities in schedule VII: activity can be selected as per Annexure A - Local Area - Location of the project – State, District - Amount spent in the Financial Year (in Rs.) - Mode of Implementation - Direct (Yes/No) - Mode of Implementation - Through Implementing Agency - CSR Registration No., Name: shall be enabled and optional only in case 'No' selected in 'Mode of Implementation – Direct'. It should be a valid CSR Registration number. Name of Implementing agency shall be prefilled based on CSR Registration No, if not then it needs to be entered.

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S. No/ Section Name	Field Name	Instructions
12	Whether any capital assets have been created or acquired through CSR spent in the financial year	<p>Select 'Yes' if there are any capital assets have been created or acquired through CSR spent in the financial year and enter the number of capital assets created/ acquired.</p> <p>Following details needs to be furnished relating to such asset(s) so created or acquired through CSR spent in the financial year:</p> <ul style="list-style-type: none"> - Short particulars of the property or asset(s) [including complete address and location of the property] - Pincode of the property or asset(s) - Date of creation - Amount of CSR spent - Details of entity/ Authority/ beneficiary of the registered owner - CSR Registration Number, if applicable, Name, Registered Address – CSR Registration number if entered should be valid. Name and Address of the agency shall be prefilled based on CSR number, if not then the same needs to be entered. <p>Field shall be disabled in case 'Report for Unspent CSR Amount' is selected in field 3(iv)</p>
	Attachments	Only 5 optional attachments are allowed to be attached in the form.
To be digitally signed by	Designation	Shall be prefilled as 'Director'. The person signing the form should associated with the company under the selected designation Director (all the designations of director shall be considered) as on the date of filing the form.
	DSC	Ensure the eForm is digitally signed by the Director

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S. No/ Section Name	Field Name	Instructions
	DIN of the director	Enter the approved DIN.

Common Instructions to fill eForm

Buttons	Particulars
Pre-Fill	<p>The Pre-fill button can appear more than once in an eForm. The button appears next to a field that can be automatically filled using the MCA database.</p> <p>Click this button to populate the field.</p> <p>Note: You are required to be connected to the Internet to use the Pre-fill functionality.</p>
Save	Click on Save for saving information entered in the screen.
Pre scrutiny	<ol style="list-style-type: none"> 1. After checking the eForm, click the Prescrutiny button. System performs some checks and displays errors, if any. 2. Correct the errors. 3. Click the Prescrutiny button again. If there are no errors, a message is displayed “Prescrutiny is successful.” <p>The Prescrutiny functionality requires Internet Connectivity.</p>
Generate Project ID	<ol style="list-style-type: none"> 1. After Prescrutiny is successful, click Generate Project ID button. System generates project ID for each Ongoing Projects mentioned in field 7 in below format FY<Financial year end date>_Sr.No 2. If Project ID is generated successfully, message is displayed “Project ID is generated successfully.” 3. Check the generated project ID displayed on screen in field 7.
Submit	Click on the ‘Submit’ button to proceed for challan generation.

Part III - Important Points for Successful Submission

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Fee Rules

S. No	Purpose of the form	Normal Fee	Additional Fee (Delay Fee)	Logic for Additional Fees		Remarks
				Event Date	Time limit(days) for filing	
1.	Reporting of Corporate Social Responsibility	#N/A	#N/A	#N/A		

Fees payable is subject to changes in pursuance of the Act or any rule or regulation made or notification issued thereunder.

Processing Type

The form will be processed in STP Mode.

SRN Generation

On successful submission of the web Form CSR-2, SRN will be generated and shown to the user which will be used for future correspondence with MCA.

Email

When an eForm is registered by the authority concerned, an acknowledgement of the same is sent to the user in the form of an email at the end of the day to the email id of the company.

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Annexure A

List of activities in schedule VII

Schedule VII Item No.	Details
Item no. i	i) eradicating hunger
	ii) eradicating poverty
	iii) eradicating malnutrition
	iv) promoting health care including preventive health care
	v) promoting sanitation
	vi) contribution to the 'Swach Bharat Kosh'
	vii) making available safe drinking water
Item no. ii	i) Promoting education,
	ii) special education
	iii) employment enhancing vocational skills
	iv) livelihood enhancement projects
Item no. iii	i) promoting gender equality
	ii) empowering women
	iii) setting up homes and hostels for women
	iv) setting up homes and hostels for orphans
	v) setting up old age homes, day care centers and such other facilities for senior citizens
	vi) measures for reducing inequalities faced by socially and economically backward groups
Item no. iv	i) ensuring environmental sustainability, ecological balance
	ii) protection of flora and fauna
	iii) animal welfare
	iv) agro forestry
	v) conservation of natural resources and maintaining quality of soil, air and water
	vi) contribution to the 'Clean Ganga Fund'
Item no. v	i) Protection of national heritage
	ii) Protection of art and culture
	iii) restoration of building and sites of historical importance
	iv) restoration of and works of art
	v) setting up public libraries
	vi) promotion and development of traditional arts and handicrafts

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Item no. vi	i) measures for the benefit of armed forces veterans, war widows and their dependents
	ii) measures for the benefit of Central Armed Police Forces (CAPF) and Central Para Military Forces (CPMF) veterans, and their dependents including widows
Item no. vii	training to promote rural sports, nationally recognized sports, Paralympic sports and Olympic sports
Item no. viii	<ul style="list-style-type: none"> i) Contribution to the prime minister's national relief fund (PMNRF) ii) Contribution to Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund (PM CARES Fund) iii) Contribution to any other fund set up by the Central Government for socio economic development and relief and welfare of the schedule caste, tribes, other backward classes, minorities and women
Item no. ix(a)	<ul style="list-style-type: none"> i) Contribution to incubators funded by the Central Government or State Government or Public Sector Undertaking or any agency of the Central Government or State Government ii) Contribution to 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
Item no ix (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 Defense 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).
Item no. x	Rural development projects
Item no. xi	Slum area development.
Item no. xii	Disaster management, including relief, rehabilitation and reconstruction activities



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