



NPCC CSR POLICY

2022-23

NPCC Policy for CSR

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1. Introduction

NPCC Limited was incorporated on 9th January 1957 under the Companies Act, 1956. It is engaged in Engineering, Construction, Planning, Operation & Project Management Consultancy. The organization operates in Industrial Infrastructure, Thermal, Hydro Power Projects, Tunneling & Underground Projects, Railways, Highways, Surface Transport Projects, Townships & other Residential Buildings, Institutional Buildings, Office & Sports Complexes, Bridges & Flyovers, Real Estate Works, Dams, Weirs, Barrages, Border Road & Fencing, Hospitals & Health Sector Projects, Environmental Engg., Flood Lighting Works, etc.

Over the years NPCC has undertaken Prestigious Projects like Construction of Border Out-Posts (BOPs), Roads & Fencing Works, Flood Lighting works for Ministry of Home Affairs (MHA), Construction of various buildings for Assam Rifles in North-Eastern states, maintenance of Pradhan Mantri Gram Sadak Yojna (PMGSY) Road Works at different locations in Bihar, Jharkhand, West Bengal, Development and Construction of various buildings for Indira Gandhi National Tribal University Campus at Amarkantak (M.P.), Construction of Head Race Tunnel, Surge Shaft, Pressure Shafts & Tail Race Channel under Hydro Electric Project at Hathiyari (Uttarakhand), National Institute of Electronics & Information Technology (NIELIT) works in North East, Rehabilitation/Development Works of Ghats and Crematoria under National Mission for Clean Ganga (NMCG) Works in Jharkhand, Construction and Renovation of Sports Infrastructure Facilities for Maulana Azad Stadium in Jammu (UT of J&K), Boys Hostel & New Academic Building at Rajiv Gandhi National Institute of Youth Development at Sriperumbudur (Tamil Nadu), Construction of Post Graduate Institute and 100 & 200 Bed Hospitals for Yoga and Naturopathy at Nagamangala, Mandaya (Karnataka), Construction of Post Graduate Institute of Yoga & Naturopathy Education and Research (PGIYNER) with 200 bedded hospital at Deverkhana, Jhajjar (Haryana), Different Work of Dr. Rajendra Prasad Central Agricultural University in Pusa (Bihar), Admin cum Academic & Hostel block and Campus Development for Central Ground Water Board (CGWB), Naya Raipur (Chhattisgarh), Renovation works for Central Water Commission (CWC) at RK Puram, (New Delhi), Construction of building for Jammu Development Authority at Muthi (UT of J&K) etc

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The Various areas of specialization where NPCC are:

▪ Townships & other Residential Buildings	▪ Hospitals & Health Sector Projects
▪ Tunnels & Underground Projects	▪ Road & Highway Projects
▪ Hydro-electric Power Projects	▪ Barrages
▪ Canals & Irrigation System	▪ Dams
▪ Thermal Power Projects	▪ Industrial Structures
▪ International Projects	▪ Surface Transport

NPCC Vision

To become a premier Organization, implementing engineering projects.

The objective of NPCC CSR Policy -

- (i) Provide a framework for NPCC strategy for Corporate Social Responsibility (CSR)Activities;
- (ii) Provide NPCC with insights into how to approach CSR development in line with its existing competence and organizational objectives thus identify the thrust area for corporate initiatives in CSR.

While preparing the reports relevant CSR focus areas for NPCC keeping in mind the organizational capabilities and resource capacity of the company have been identified.

The report is based on a review of the existing practices on CSR at NPCC; and study of emerging trends and approach towards CSR for a wider perspective on the subject. The study has taken in to account the Section 135 of the Company's Act along with CSR Rules issued by Ministry of Corporate Affairs on Corporate Social Responsibility that came in to effect on 1st April 2014.

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2. Preamble

2.1 Corporate Social Responsibility

Since 1980s, many countries have undergone broad processes of social, political and economic changes. Businesses and corporations, both national and multi-national, are experiencing new pressures from regulators, non-governmental organizations(NGOs), community groups and even from their peers to become more transparent and be more accountable for their social and environmental impacts. Well run, values centered businesses can contribute to humankind in more tangible ways than any other organization in society. Increasingly, business organizations are taking steps to demonstrate and enhance their CSR efforts. The commitment in the area of social responsibility thus becomes a strategic decision.

Managing business on behalf of multiple stakeholders, attempts to make all stakeholders equal partners in the business along with the shareholders. Sustainable development (SD) which advocates the principle of triple bottom lines rests on three fundamental pillars: economic growth, ecological balance, and social progress. A coherent CSR policy, based on sound ethics and core values, addresses the social, economic and environmental issues of organizations' activities.

Corporate Social Responsibility (CSR) should be viewed as a way of conducting business, which enables the creation and distribution of wealth for the betterment of its stakeholders, through the implementation and integration of ethical systems and sustainable management practices. This has deep strategic implications for the organization to conduct its business in line with the Responsible Business framework.

CSR is the process by which managers of an organization think about and evolve their relationships with stakeholders for the common good, and demonstrate their commitment in this regard by adoption of appropriate business processes and strategies to ensure that the organization is able to adopt relevant business processes and strategies, it is imperative that there is wide awareness and sensitivity to social and environmental issues amongst the employees.

CSR does not emanate directly from external demands but instead from organizationally embedded processes. These processes prompt the organization to view its relationships with stakeholders in a different perspective, which in turn influences its engagement with them. No firm can make CSR as part of its DNA defining its relationship with the stakeholders unless it has a clearly stated policy which can direct its efforts towards making a long term impact and build a strong relationship with its stakeholders.

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3. NPCC CSR: Scope

Corporate Social Responsibility is a company's commitment to its stakeholders to conduct business in an economically socially and environmentally sustainable manner that is transparent and ethical. NPCC has been undertaking various social welfare and environment protection related activities for last several years. Being a public sector enterprise, NPCC abided by the guidelines and notification issued by the Department of Public Enterprises (DPE), Government of India. As a conscious corporate citizen, NPCC' well-designed policy for CSR not only fulfills its obligations as per the Companies Act, but also makes a meaningful impact on society. NPCC for long has pledged to meet the needs of the society globally as stated explicitly in its Strategic intent:

4. DEFINITIONS:-

- a) The "Act" Means the Companies Act, 2013
- b) "Corporate Social Responsibility" means and includes but is not limited to :-
 - i. Projects or programs relating to activities specified in Schedule VII to the Act; or
 - ii. Projects or programs relating to activities undertaken by the Board of Directors of a company (Board) in pursuance of recommendations of the Board Level CSR Committee of the Board as per declared CSR & SD Policy of the Company subject to the condition that such policy will cover subjects enumerated in Schedule VII of the Act.
- c) The "CSR Committee" means the Corporate Social Responsibility Committee of the Board referred to in Section 135 of the Act.
- d) "CSR Policy" relates to the Activities to be undertaken by the Company as specified in Schedule VII to the Act and the expenditure thereon, excluding activities undertaken in pursuance of normal course of business of a Company.

5. Thrust Areas for CSR

NPCC CSR policy in line with its stated vision, mission and objectives revolves around providing complete solutions for societal needs using its existing competence in the key areas of specialization. NPCC has carefully factored in its organizational capabilities for identifying the focus areas for CSR.

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CSR Committee is authorized to consider CSR activities as per CSR Policy and cover the subjects of activities enumerated in Schedule VII of the act. The activities are specific to the areas depending on the need assessed for the people. The company will identify the projects / programs and activities to be undertaken during the respective financial years from time to time giving details of modalities of execution, expenditure on each project. Monitoring and implementation process of the projects, would be as per CSR policy.

The Broad CSR activities to be undertaken under CSR are given in Annexure I.

6. Corporate Social Responsibility Activities

Corporate Social Responsibility(CSR) shall mean and include, but shall not be limited to:

- i. Projects or programmes specified in Schedule VII of the Act.
 - ii. Projects or programmes undertaken by the Board of Directors in pursuance of recommendations of CSR Committee as per declared CSR Policy of the company subject to the conditions that such policy covers topics enumerated in Schedule VII of the act.
- (1) The CSR activities shall be undertaken by the company, as per its CSR Policy, as projects or programs or activities (either new or ongoing), excluding activities undertaken in pursuance of its normal course of business.
 - (2) The Board of NPCC may decide to undertake its CSR activities approved by the CSR Committee, through a registered trust or a registered society or a company established by the company or its holding or subsidiary or associate company under section 8 of the Act or otherwise:

Provided that-

- (i) if such trust, society or company is not established by the company or its holding or subsidiary or associate company, it shall have an established track record of three years in undertaking similar programs or projects;
 - (ii) the company has specified the project or programs to be undertaken through these entities, the modalities of utilization of funds on such projects and programs and the monitoring and reporting mechanism.
- (3) NPCC may also collaborate with other companies for undertaking projects or programs or CSR activities in such a manner that the CSR Committees of respective Companies are in a position to report separately on such projects or programs in accordance with these rules.

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- (4) Subject to provisions of sub-section (5) of section 135 of the Act, the CSR projects or programs or activities undertaken in India only shall amount to CSR Expenditure.
- (5) The CSR projects or programs or activities that benefit only the employees of the company and their families shall not be considered as CSR activities.
- (6) NPCC will build CSR capacities of its own personnel as well as those of its Implementing agencies through Institutions with established track records of at least three financial years but such expenditure shall not exceed five percent of total CSR expenditure of the company in one financial year.
- (7) Contribution of any amount directly or indirectly to any political party under section 182 of the Act, shall not be considered as CSR activity.
- (8) Surplus arising out of the CSR project, programs or activities shall not be part of business profit of the company.

The company shall give preference to the local area and areas around it where it operates, for spending the amount earmarked for Corporate Social Responsibility activities.

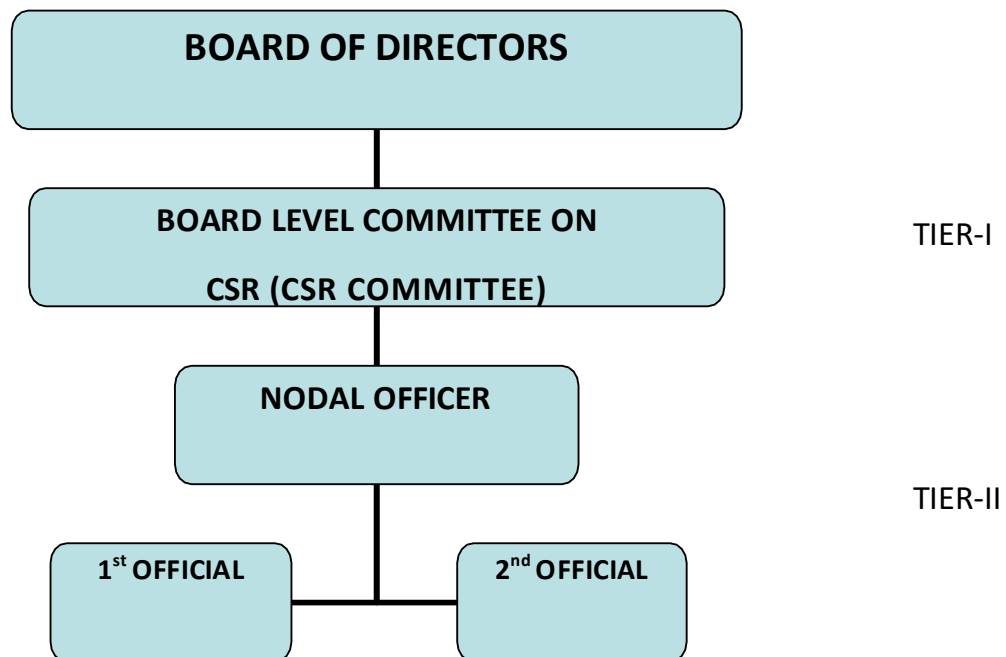
NPCC may also consider CSR Projects/ Programmes / Activities as per its CSR policy in other areas for upliftment of weaker sections of society and environment sustainability, on need basis.

7. Institutional Set-up

The institutional set-up for CSR activities at NPCC will be as follows:

- a) The Board level Committee consisting of three or more directors, out of which at least one director shall be an independent director. The Board level committee shall be assisted by sub-committee of Senior level officers of NPCC, one each from Technical, Finance and Administration headed by G.M. and above level officer as Nodal Officer.
- b) NPCC would appoint a Senior officer, to function as the Nodal Officer. The designated Nodal Officer with his team of officials will regularly submit reports regarding the progress in the implementation of CSR activities to the committee headed by CMD/ Independent Director who in turn, will periodically submit the reports to the BOD for their information, deliberation and necessary directions.
- c) The Board level committee headed by CMD/ Independent Director and the below Board level team headed by the Nodal Officer together constitutes the two-tier organisational structure within the organisation to steer the CSR agenda of the company as depicted below:

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The Corporate Social Responsibility Committee shall,

- 1) Formulate and recommend to the Board, a Corporate Social Responsibility Policy which shall indicate the activities to be undertaken by the company as specified in Schedule VII;
- 2) recommend the amount of expenditure to be incurred on the activities referred to in clause(1); and
- 3) monitor the Corporate Social Responsibility Policy of the company from time to time.

The Board of Directors of NPCC shall,

- 1) After taking into account the recommendations made by the Corporate Social Responsibility Committee, approve the Corporate Social Responsibility Policy for the company and disclose the contents of such Policy in its report and also place it on the company's website in such manner as may be prescribed; and
- 2) ensure that the activities as are included in Corporate Social Responsibility Policy of the company are undertaken by the company.
- 3) The Board shall make every endeavor to ensure that the company spends, in every financial year, atleast two percent of the average net profits of the company made during the three immediately preceding financial years, in pursuance of its Corporate Social Responsibility Policy;

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- Provided that the company shall give preference to the local areas and areas around it where it operates for spending the amount earmarked for Corporate Social Responsibility activities.

- Provided that if the company fails to spend such amount, the Board shall, in its report made under clause (o) of sub-section (3) of section 134, specify the reasons for not spending the amount.

Board's report under sub-section 3 of section 134 shall disclose the composition of the Corporate Social Responsibility Committee.

8. Source Of Funds

The Board of Directors shall ensure that the company spends, in every financial year, atleast 2% of the average net profit (to be calculated in accordance with the provision of Section 198) of the company made during the three immediately preceding financial years, in pursuance of its Corporate Social Responsibility policy.

If the company fails to spend such amount, the Board shall, in its report made under clause (o) of subsection(3) of section 134 specify the reasons for not spending the amount.

9. Corporate Social Responsibility Expenditure

CSR expenditure shall include all expenditure including contribution to corpus for projects or programs relating to CSR activities approved by the Board on the recommendation of its CSR Committee, but does not include any expenditure on an item not in conformity or not in line with activities which fall within the purview of Schedule VII of the Act.

Any surplus arising out of the CSR Projects or Programmes or Activities shall not form part of the business profit of the company.

10. CSR Process at NPCC

The CSR process comprises of following Six(06) stages:

10.1 Planning

In the first phase of planning, the broad areas/ projects of CSR need to be identified. This will be done based on the budget allocation and identification of area/location of the CSR project. The activities are also considered based on Need Assessment of the particular location / Stakeholder/People's representative etc.

NPCC may like to take up long gestation, high impact projects from the budget allocated for CSR

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activities. The period of implementation of these long term projects can extend over few years depending upon the expected outcomes / impact thereof. While planning for such long term projects the estimated total cost of each project is calculated and committed for long term expenditure till the completion of the project. However, each long term project will be required to be broken up into annual targets and activities to be implemented sequentially on a yearly basis, and the budget will have to be allocated for the implementation of these activities and achievement of targets set for each successive year, till the final completion of the project. The performance will be adjudged on the basis of the achievement of annual targets and the utilization of the budgets for the activities planned and the targets set for each year.

NPCC may also collaborate with other companies for undertaking projects or programs or CSR activities in such a manner that the CSR Committees of respective companies are in a position to report separately on such projects or programs in accordance with these rules.

10.2 Selection of Agencies:-

A. PROCEDURE

- I. To identify the CSR Activities of NPCC, Govt. Dept. /agencies should forward a formal proposal with complete detail like name of work, availability of land etc., approximate cost of Project along with line diagram plan and recommendations of Any Govt. Dept. /agencies or District Administration etc. to Nodal Officer/CSR Division, Corporate Office so that the same could be put up to CSR Committee. NOC letter from concerned department also to be enclosed if applicable.
- II. The Board of the Company may decide to undertake its CSR Activities recommended by the CSR Committee through a Registered Trust or a Registered Society (registered in DARPAN Govt. Portal) or a Company established by the Company or its holding or subsidiary or associate company under Section 8 of the Act. Specialised agencies may include Government department, semi-government, autonomous Organizations, professional consultancy Organizations, registered Trusts / Missions (registered in DARPAN Govt. Portal), community based Organizations, self-help groups, not-for profit Organizations, local bodies such as Panchayati Raj Institutions, Academic Institutions, recognized Body / Agency by the Government (Central / State) etc.
- III. The Implementation Agency can be finalized also through normal tender procedure of NPCC by adopting NIT, GCC, Price Bid and other requirements after NIT.
- IV. Once the projects/programmes/activities are approved and communicated to the approved agency, they will be required to enter into an agreement with each of the executing/implementing agency as per the NIT.
- V. After approval from Board , the concerned Zonal Office / Approved Agency should be fully responsible for timely completion, Quality of work, timely handing over and other legalities as per N.I.T. / MOU if applicable.

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B. Qualification Criteria of implementing agencies:- Essential

1. Implementing agencies should be :-
 - a) a company established under section 8 of the Act, or a registered public trust or a registered society, registered under section 12A and 80 G of the Income Tax Act, 1961 (43 of 1961), established by the company, either singly or along with any other company, or
 - b) a company established under section 8 of the Act or a registered trust or a registered society, established by the Central Government or State Government; or
 - c) any entity established under an Act of Parliament or a State legislature; or
 - d) a company established under section 8 of the Act, or a registered public trust or a registered society, registered under section 12A and 80G of the Income Tax Act, 1961, and having an established track record of at least 3 years in undertaking similar activities.
2. Registration Certificate as applicable as per The Companies (CSR Policy) Amendment rules 2021 as amended from time to time.
3. As per Rule 4 (1) of MCA notification dated 22.01.2021 all three types of entities – a company established under section 8 of the Act, or a registered public trust, or a registered society are required to have income- tax registration u/s 12 A as well as 80G of the Income Tax Act, 1961 to act as implementing agency, except for any entities established by Central or State Government.
4. Should have valid Permanent Account Number (PAN) in the name of Implementing Agency.
5. Registration under GST/Service tax law, if applicable.
6. Audited Annual Report along with Audited Statement/ Audited accounts and Income Tax Return for last 3 preceding financial years.
7. Undertaking/ Declaration to be submitted by the Implementing Agency that the Agency has not been debarred / blacklisted by any State Government /Government of India / Govt. Departments/ multi-lateral funding / partner agencies and Corporates including CPSEs, at any time for services of any description.
8. Bank Details along with Account Holder Name, Account No, IFSC Code, type of Account etc.
9. Registered with Niti Aayog with valid DARPAN id.

Desirable:

1. Experience of the Agency in undertaking CSR projects in the fields of Health & Nutrition, School Education, Water Conservation, Skill Development, Environmental Sustainability, Rural Development etc. with Government / PSUs/ Private Organizations across different States of India.

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10.3 Implementation:

Activities selected under CSR agenda by NPCC as far as possible, are implemented in a project mode, which entails charting the stages of execution in advance through planned processes, with mobilization of pre-estimated quantum of resources, and within the allocated budgets and prescribed timelines. It also involves assigning clear responsibility and accountability of the designated officials/ agencies who are entrusted with the task of implementation. In exceptional cases, where CSR activities are not implemented in a project mode, the reasons for doing so are recorded in writing. All CSR projects are to be carried out with defined deliverables, planned timelines and through implementation partners.

10.4 Monitoring:

Monitoring of CSR projects is essential to assess if the progress is on expected lines in terms of timelines, budgetary expenditure and achievement of physical targets. Monitoring shall be done periodically with the help of identified key performance indicators; the periodicity being determined largely by the nature of performance indicators. Continuous feedback and mid-course correction in implementation, whenever required are key components of effective monitoring process.

Monitoring is even more crucial of the projects that are to be implemented by external agencies and shall be performed by NPCC if feasible through their team of officials specifically designated for this task or through external agencies as considered appropriate. However, whenever CSR activities are implemented by the staff of NPCC, an external agency for monitoring purposes may also be associated, as it would enable an impartial assessment of work progression, and help in mid-course correction, if required. The external agency, if any, engaged for implementing a project is not to be considered for the task of monitoring and evaluation because of the likely conflict of interest involved in the assignment.

10.5 Impact Assessment:

As per Rule 8(3) of the Companies (CSR Policy) Rules, 2014 mandates following class of companies to conduct impact assessment:

- (i) companies with minimum average CSR obligation of Rs. 10 crore or more in the immediately preceding 3 financial years; and
- (ii) companies that have CSR projects with outlays of minimum Rs. 1 crore and which have been completed not less than 1 year before undertaking impact assessment.

Impact assessment shall be carried out project-wise only in cases where both the above conditions are fulfilled. In other cases, it can be taken up by the company on a voluntary basis.

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Impact assessment if required, will be done for all major projects after their completion and minimum gestation period. Impact assessment to be assigned to an independent external agency for the sake of objectivity and transparency. Impact assessment is the cumulative effect of outcome(s) of the Major CSR projects and its effects on society, economy and environment. Since impact assessment study requires specialized skills and tools for associated research, it is to be carried out by external agencies which also enhances the credibility of assessment.

Impact assessment has a wider connotation than mere outputs or outcome. These are generally associated with accomplishment of set targets and goals at various stages of progress in implementation. It is recognized that small scale activities / projects under CSR agenda of a company cannot be expected to have any significant social or economic or environmental impact, which can be easily measurable.

10.6 Documentation and Communication

Proper documentation shall be periodically developed and maintained which would include the following:

- i. The process of identification of CSR projects along with its budget, timelines, and expected impact on the concerned stakeholders.
- ii. The details and relevant data about the base-line survey, if carried out.
- iii. Implementation progress reports on the basis of monitoring agency's periodic reviews. These reports would suitably be put up to the Committee of Board for CSR.
- iv. Impact assessment as done by external agency.

CSR committee will regularly submit reports regarding the progress in the implementation of CSR activities to the Board of Directors for their information, consideration and necessary directions. The periodicity of submission of reports to the BOD would be decided by the Board.

11. CSR Reporting

The Board's Report of Company pertaining to a financial year shall include Annual Report on NPCC CSR activities containing particulars as specified in Annexure given along with CSR Rules issued by Ministry of Corporate Affairs/ Companies act time to time.

12. Display of CSR activities on its website

The Board of Directors of the company shall, after taking in to account the recommendations of CSR Committee, approve the CSR Policy for the company and

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disclose contents of such policy in its report and the same shall be displayed on the company's website, as per the particulars specified in the Annexure given along with CSR rules issued by Ministry of Corporate Affairs.

13. Conclusion

The above policy will form the frame work around which the CSR activities at NPCC will be undertaken. NPCC Ltd. will review the CSR Policy from time to time based on changing needs and aspirations of the target beneficiaries and make suitable modifications, as may be necessary. In case of any discrepancy / clarification section 135 of the Company Act and CSR Rules as formulated by Ministry of Corporate Affairs and Department of Public Enterprises shall be referred to.

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Annexure-I

Broad activities to be undertaken (as per Schedule VII of section 135 of Companies Act) relating to:—

- (i) Eradicating hunger, poverty and malnutrition, “promoting health care including preventive health care” and sanitation⁴ [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 vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects.
- (iii) promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centres and such 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 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; promotion and development of traditional art and handicrafts;
- (vi) 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 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 Prime Minister’s Citizen Assistance and Relief in Emergency Situations Fund (PM CARES Fund)] or any other fund set up by the central govt. for socio economic development and relief and welfare of the schedule caste, tribes, other backward classes, minorities and women;
- (ix) (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

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(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).]

(x) rural development projects]

(xi) slum area development.

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.]

(xii) disaster management, including relief, rehabilitation and reconstruction activities.]

Note:- However, instructions issued by DPE from time to time shall be kept in view for selection, implementation and monitoring of CSR activities.