कोयला मंत्रालय
MINISTRY OF
COAL

सत्यमेव जयते

COMPREHENSIVE CORPORATE SOCIAL RESPONSIBILITY (CSR) FRAMEWORK FOR INDIAN COAL COMPANIES

A Unified, Implementation-Ready Document for India's Coal Industry

The first sector-wide CSR framework

Prepared by:

IICA Indian Institute of Corporate Affairs
Partners in Knowledge. Governance. Transformation.
An Autonomous Institute Under the Aegis of the Ministry of Corporate Affairs, Govt. of India

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कोयला एवं खान मंत्री
भारत सरकार
नई दिल्ली
MINISTER OF COAL AND MINES
GOVERNMENT OF INDIA
NEW DELHI

MESSAGE

Coal is not merely a natural resource beneath our soil; it is a national asset that has powered India's growth, bringing light to millions of homes, energy to our industries and strength to our infrastructure. Under the visionary leadership of Hon'ble Prime Minister Shri Narendra Modi Ji, India's coal sector has witnessed significant transformation through greater transparency, competition, technology and reforms, strengthening the nation's confidence in its energy future.

At the same time, the regions that contribute to India's mineral wealth must remain at the heart of our development journey. The communities living in and around mining areas should share meaningfully in the prosperity generated from these resources. This is not simply a matter of social responsibility; it reflects our commitment to inclusive and equitable development.

Our coal companies have made sustained contributions through initiatives in education, healthcare, drinking water, skill development, livelihoods and support for vulnerable communities. The Comprehensive CSR Framework for Indian Coal Companies seeks to build on this strong foundation by providing a common approach to planning, implementing, measuring and communicating CSR interventions.

I have always emphasised the importance of clear objectives, defined timelines and measurable outcomes. The same approach must guide our efforts towards community development. CSR should demonstrate not merely the resources deployed, but the tangible and lasting changes created in the lives of people and communities.

It is our resolve that the regions which power the nation should also share fully in its prosperity. In the spirit of Sabka Saath, Sabka Vikas, Sabka Vishwas and Sabka Prayas, I am confident that this framework will help the coal sector strengthen its contribution to inclusive development, support Aatmanirbhar Bharat, and advance the vision of Viksit Bharat @2047.

(G. Kishan Reddy)

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कोयला एवं खान
भारत सरकार
**MINISTER OF STATE FOR
COAL & MINES
GOVERNMENT OF INDIA**

MESSAGE

Whenever I visit a coalfield, I am reminded that the true story of India's coal sector is best understood through the lives of the people who live and work there. The miner returning from a shift, the families in mining colonies and the communities living around our mines reflect the human dimension of our energy journey.

These communities contribute their land, labour and lives to India's energy security. Their aspirations are fundamental to our development goals. Quality education for their children, accessible healthcare, meaningful livelihood opportunities and skills for the next generation must therefore remain central to our approach to community development.

Coal companies have made significant contributions through CSR initiatives in education, healthcare, drinking water, livelihoods and support for vulnerable groups. The next step is to ensure that these efforts are **inclusive, need-based and capable of reaching the last mile**, so that no deserving family or community is left behind.

The **Comprehensive CSR Framework for Indian Coal Companies** provides a practical approach to achieving this. Its message is simple: begin by understanding what communities need, implement with integrity, and return to assess whether the intervention has made a meaningful difference. CSR must ultimately be measured by **outcomes and improvements in people's lives**, rather than expenditure alone.

The coal sector is an important pillar of India's journey towards **Aatmanirbhar Bharat**. Under the leadership of Hon'ble Prime Minister Shri Narendra Modi Ji, India has moved with confidence towards greater energy security and self-reliance. Let us bring the same determination to strengthening the well-being of the communities that sustain our coalfields.

I extend my best wishes to the coal companies adopting this framework and to all the officers and stakeholders who will translate its principles into meaningful action on the ground.

(Satish Chandra Dubey)

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Message

Coal has powered India's development for well over a century. It has illuminated our homes, supported our industries, strengthened our infrastructure and enabled the growth of the nation. Even today, coal remains an important pillar of India's energy security.

Yet, coal mining is not merely an economic activity. Coal resources are located in villages, forests and communities that have been home to generations of people. Development, therefore, carries with it a responsibility to ensure that the communities and environments associated with mining are treated with dignity, fairness and care.

As India moves towards a more sustainable and inclusive development pathway, our commitment must extend beyond production and economic value. It must encompass the well-being of local communities, environmental stewardship and the creation of lasting social value.

The Ministry of Coal recognises that responsible mining is integral to the future of the sector. This calls for greater transparency, stronger community engagement, outcome-oriented CSR and a clear focus on ensuring that development reaches those who live closest to our mining operations.

Our responsibility is twofold: to secure the energy needs of a growing nation and, equally, to ensure that the people and places that make this contribution possible are not left behind. That the first CSR framework for an entire sector should come from coal is, to my mind, entirely in character. Implementation will need all of us to work together,

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the Ministry, the companies, the State Governments, the district administrations and our partners on the ground. I commend this framework to our coal and lignite companies and place on record the Ministry's appreciation of the Indian Institute of Corporate Affairs for the work behind it.

May this framework help our coalfields grow into regions that are known not only for what they produce, but for how well they look after their people.

27/8/26

(Vikram Dev Dutt)

Place: New Delhi
Dated: 27.08.2026

रूपिंदर बरार, भा.रा.से.
अपर सचिव
Rupinder Brar, IRS
Additional Secretary

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MESSAGE

India is among the world's largest coal producers, and the coal sector remains a vital engine of employment, industrial growth and energy security. Yet, the measure of progress cannot be production alone. As the sector grows, it is important that environmental stewardship, community well-being and inclusive development advance alongside economic growth.

The coal sector has a significant opportunity to strengthen the way Corporate Social Responsibility is conceived and delivered. CSR, community welfare and sustainability initiatives should be viewed in an integrated manner, guided by a shared purpose rather than pursued in isolation. The starting point must always be the needs and aspirations of communities. This requires credible assessment of local needs, careful selection of implementing partners and objective measurement of outcomes and impact.

There is also considerable value in greater collaboration across the sector. Companies can learn from one another, share good practices and build collective capabilities. Equally important is the need to communicate the outcomes of CSR initiatives in a manner that is transparent, accessible and meaningful to the communities they are intended to serve.

The framework developed through this initiative provides a practical approach to achieving these objectives. It places community needs at the centre, supports informed partner selection, promotes consistent measurement of outcomes and enables companies to learn from one another. Its field-level application across a public sector subsidiary and a private sector company demonstrates its practical relevance and adaptability across the sector.

A resilient, inclusive and self-reliant coal ecosystem will ultimately depend on meaningful collaboration among government, industry and communities. I appreciate the Indian Institute of Corporate Affairs for developing this framework and acknowledge the contribution of the coal companies and stakeholders who shared their experience, insights and field perspectives.

The endeavour ahead is to move from expenditure-led CSR to need-based, outcome-oriented and community-centred development. By working together, the coal sector can strengthen livelihoods, build resilient communities and foster a harmonious balance between industrial progress, social well-being and environmental stewardship. This is an important contribution towards the vision of **Viksit Bharat @2047**.

Smt. Rupinder Brar
Additional Secretary

Place: New Delhi
Date: 31/08/2026

PREFACE

From the Director General and Chief Executive Officer
Indian Institute of Corporate Affairs, Ministry of Corporate Affairs, Government of India

India's understanding of responsible business is rooted in India's longstanding tradition of responsible business practices. What has evolved over the past two decades is the institutional framework that has given this ethos greater structure and accountability, from the Voluntary Guidelines of 2009 and Section 135 of the Companies Act, 2013, to Business Responsibility and Sustainability Reporting. As India advances towards **Viksit Bharat@2047**, responsible business must move beyond compliance and become an integral part of the development process.

The Indian Institute of Corporate Affairs (IICA), under the Ministry of Corporate Affairs, has a mandate to support this transition through policy research, capacity building, knowledge development and the creation of practical frameworks and standards. It was in this spirit that IICA undertook the assignment from Coal India Limited to develop a **Comprehensive CSR Framework for Indian Coal Companies**.

The coal sector is particularly significant in this endeavour. Coal and lignite companies have a long-standing relationship with the communities in which they operate and have made substantial contributions in areas such as education, healthcare, drinking water, livelihoods, skills and rural infrastructure. The objective of this framework is not to replace these established practices, but to bring greater consistency through a **common language for assessing needs, planning interventions, measuring outcomes and reporting results**.

The framework also reflects India's transition towards trust-based governance. Trust is strengthened when organisations can demonstrate, with credible evidence, what they intended to achieve, what resources were deployed and what changed on the ground. Accordingly, the framework emphasises **relevance, comparability, evidence-based measurement and verifiable disclosures**.

The framework brings together seven complementary documents covering policy and planning, implementation tools, step-wise guidance, CSR-SDG-KPI-GRI indicators, terminology, international practice comparison and specialised measurement models. Throughout its development, three principles guided the work: clarity on what constitutes a statutory requirement, policy position or framework recommendation; usability for CSR teams; and measurement based on evidence that can be demonstrated and validated.

Importantly, this is an **India-specific framework**, designed around Indian districts, institutions, communities and development priorities. It has also benefited from field validation at Mahanadi Coalfields Limited and CG Natural Resources Private Limited, ensuring that the framework remains practical and grounded in operational realities.

I place on record my appreciation to the Ministry of Coal for its guidance, and to Coal India Limited, its subsidiaries and participating private coal companies for their valuable insights, field access and cooperation. IICA remains committed to supporting the sector in translating this framework into meaningful practice and learning from its implementation.

I hope this framework will contribute to a more **strategic, evidence-based and outcome-oriented structured approach to CSR**, strengthening communities and livelihoods while supporting the broader national journey towards **Viksit Bharat @2047**.

Shri Gyaneshwar Kumar Singh
Director General and Chief Executive Officer
Indian Institute of Corporate Affairs
Ministry of Corporate Affairs | Government of India | Manesar, Haryana

Acknowledgements

This framework was made possible by the guidance, time and field access extended by the Ministry of Coal, Coal India Limited and its subsidiaries throughout its development. The Indian Institute of Corporate Affairs records its sincere appreciation to those named below.

Indian Institute of Corporate Affairs

Shri Gyaneshwar Kumar Singh

Director General and Chief Executive Officer, Indian Institute of Corporate Affairs, Ministry of Corporate Affairs, Government of India

The Institute records its appreciation and gratitude to Shri Gyaneshwar Kumar Singh for his institutional leadership and steady support throughout the project, and for the confidence he placed in the School of Business Environment to undertake a framework of this scale for the coal sector.

Ministry of Coal

Smt. Rupinder Brar

Additional Secretary, Ministry of Coal, Government of India

The Institute recognises Smt. Rupinder Brar for the direction provided at the Ministry of Coal's Stakeholder Consultation that gave rise to this project, making it a reality as the first framework of its kind for the coal sector, and for chairing the concluding review that shaped its final form.

Dr. Chetna Shukla

Deputy Director General, Ministry of Coal, Government of India

The Institute recognises Dr. Chetna Shukla for her valuable guidance and feedback throughout the assignment.

Coal India Limited, Kolkata

Shri B. Sairam,

Chairman and Managing Director, Coal India Limited

The Institute records its gratitude to Shri B. Sairam, Chairman and Managing Director, for the support extended by Coal India Limited to this project assignment throughout its course.

Shri Mukesh Choudhary

Director (Marketing) and Director (Human Resources), Coal India Limited

The Institute acknowledges Shri Mukesh Choudhary for his guidance on the human resources and community development dimensions of the framework.

Dr. Vinay Ranjan

Former Director (Human Resources), Coal India Limited

The Institute is grateful to Dr. Vinay Ranjan for his review of the draft framework and providing valuable feedback in the meetings, which led to refinements at an early stage to its final stage of the assignment.

Coordination team, Coal India Limited

The Institute thanks **Shri O. P. Mishra,** *Executive Director (Community Development),* **Smt. Rekha Pandey**, *General Manager (Human Resources and CSR)*, Coal India Limited and **Shri Nitish Pareek,** *Manager (CD/CSR),* for coordinating this project on behalf of Coal India Limited from its inception, and for representing the company at the concluding review with the Ministry of Coal.

Mahanadi Coalfields Limited, Sambalpur

The Institute acknowledges Shri Jyotirmay Sinha, *General Manager (CSR),* and his CSR team for hosting the Phase II pilot study and for the candour with which they shared both the achievements and the practical challenges of CSR delivery on the ground.

CG Natural Resources Private Limited, Surguja

The Institute likewise thanks Shri Mukesh Kumar (*Chief of Cluster),* Shri Ashok Panda *(CSR Head)* and the CSR team for opening their project sites to the pilot study and for insights that shaped several of the framework's field-tested tools

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The project was led by Prof. Garima Dadhich, whose guidance and direction shaped its overall structure and rigour.

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This framework was researched, drafted and field-tested by the School of Business Environment at the Indian Institute of Corporate Affairs. Factual statements are drawn from the sources identified in the Approved Source Register and in the References. The analytical judgements expressed are those of the preparing team in their professional capacity.

Executive Summary

1. Background

The Ministry of Coal, Government of India, entrusted the Indian Institute of Corporate Affairs (IICA), an institution under the aegis of the Ministry of Corporate Affairs, with the preparation of a comprehensive Corporate Social Responsibility (CSR) framework for the Indian coal and lignite sector. The study was supported by Coal India Limited (CIL).

The assignment arose from a stakeholder consultation convened by the Ministry of Coal, at which it was observed that while CSR in the coal sector is undertaken at considerable scale, the practices followed for planning, measurement and reporting vary between companies. This variation limits comparability across the sector and constrains the demonstration of outcomes.

2. Nature of the document

This framework is advisory in nature. It does not amend, override or substitute any provision of the Companies Act, 2013, the Companies (Corporate Social Responsibility Policy) Rules, 2014, any notification or circular issued thereunder, any direction of the Ministry of Coal or the Department of Public Enterprises, or the CSR policy of any company approved by its Board. Recommendations of the framework are identified as such throughout the text, and the order of precedence is stated at Section 3.6 of Document 1.

3. Scope

The framework applies to CSR undertaken under Section 135 of the Companies Act, 2013 and Schedule VII thereto, read with the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended. It is addressed in the first instance to CIL and its subsidiaries, NLC India Limited and The Singareni Collieries Company Limited, and may be applied by private and commercial coal operators to which Section 135 applies.

The following are outside the scope of the framework, being separate obligations that do not qualify as CSR: statutory mine closure obligations; rehabilitation and resettlement compensation; conditions of environmental clearance; expenditure from the District Mineral Foundation; employee welfare; and activities undertaken in the normal course of business.

4. Methodology

The study was conducted in two phases. Phase 1 comprised a review of the applicable statutory and policy architecture, of published CSR disclosures of coal companies, and of the practices of five international coal and mining companies used as anonymised comparators. Phase 2 comprised field pilots with Mahanadi Coalfields Limited and CG Natural Resources Private Limited, in which the draft instruments were assessed and thereafter revised.

The limitations of the study are set out at Section 6 of Document 1 and in the Disclaimer. In brief, the assessment is based on publicly available disclosures and on observations at the locations studied; it does not constitute an audit or an inspection; the analytical instruments are self-assessment tools and are not ratings; and findings are expressed as contribution to observed change and not as attribution.

5. Principal findings

The consultations and field pilots indicate that the substance of CSR in the coal sector is well established and is delivered at scale. The areas identified as having scope for strengthening relate principally to documentation, measurement and disclosure. The specific findings are as follows.

- A standardised format for needs assessment is not currently adopted uniformly across subsidiaries.
- Village-level vulnerability mapping, including parameters such as Scheduled Caste (SC) and Scheduled Tribe (ST) status, project-affected families, persons with disabilities, and women-headed households, is not yet uniformly incorporated as an input into the Annual Action Plan.
- Local procurement within CSR project supply chains is not currently measured and reported using a standardised framework.
- While community grievance redressal mechanisms are operational at mine sites, systematic reporting of grievance numbers, categories, disposal status and resolution rates is not undertaken uniformly.
- SDG alignment is generally articulated at the goal level and may be further strengthened through mapping of CSR activities against specific SDG targets and indicators.
- Outcome-based indicators are not yet uniformly embedded in routine CSR monitoring, and the application of impact assessment requirements under Rule 8(3) of the Companies (CSR Policy) Rules, 2014 varies across subsidiaries.
- A formal assessment and documentation of additionality to Government schemes and programmes is not generally incorporated as a standard component of the Annual Action Plan process.

6. The proposed framework

The framework is issued in seven companion documents, namely a Concept Note; a set of twenty-two implementation tools; a step-wise guidance note; a Schedule VII, Sustainable Development Goal and key performance indicator workbook; a glossary; an international practice comparison addendum; and a technical addendum. Each document is complete in itself, so that the Board, the CSR Committee, the CSR officer, the monitoring team and the systems team may each refer to the document relevant to the matter in hand.

The principal instruments proposed are a twelve-stage CSR planning cycle; a register of one hundred and forty-one indicators distinguishing output, outcome and impact; a Government Scheme Convergence and Additionality Note; a CSR Performance Index;

and a Community Trust and Social Value Index. Each is a recommendation of the framework and none carries statutory consequence.

7. Recommendations

The recommendations, along with the responsible authority, indicative timeline and supporting evidence, are presented in the table immediately following this Summary and further elaborated in Part D of the International Practice Comparison Addendum. Key recommendations include standardising needs assessment and vulnerability mapping, capturing local procurement and disaggregated beneficiary data, strengthening mine-site grievance reporting, aligning projects with specific SDG targets, documenting convergence and additionality with Government schemes, and incorporating impact assessment provisions at the project approval stage.

8. Implementation implications

The framework is designed to operate within existing institutional arrangements. It does not require the constitution of any new statutory body, nor any amendment to the Rules. It operates through the Board-level CSR Committee, the Annual Action Plan process, existing arrangements with implementing agencies registered under CSR-1, and applicable Business Responsibility and Sustainability Report disclosure requirements, where applicable. The principal implication for the Coal sector relates to the strengthening of CSR staffing and management information systems at area and subsidiary level, as the framework requires data to be recorded at the point of delivery rather than compiled at the close of the financial year.

9. Matters placed for the consideration of the Ministry of Coal

The following matters are placed before the Ministry for consideration, as deemed appropriate. The framework is advisory in nature and does not require formal approval for its adoption or use.

1. Voluntary Adoption: Whether the framework may be recommended to coal and lignite companies for voluntary adoption and, if so, the appropriate mode of communication.

2. Performance Assessment: Whether the CSR Performance Index and Community Trust and Social Value Index may be used as internal self-assessment tools within the coal public sector group, with no public ranking of companies.

3. Portfolio Diversification: Whether the indicative reference point of approximately 40% for any single project type may be adopted, consistent with the thematic expectations of the Department of Public Enterprises, as addressed in Section 3.6.

4. Periodic Review: Whether the framework may be reviewed at intervals specified by the Ministry, particularly in view of amendments to the Companies (Corporate Social Responsibility Policy) Rules, 2014 and relevant Department of Public Enterprises guidelines.

The legal and policy position stated in this framework reflects the position as at the date of finalisation recorded on the Document Control page. Where the Companies Act, 2013, the Companies (Corporate Social Responsibility Policy) Rules, 2014, or Government guidance are subsequently amended, the amended position shall prevail.

Brief Recommendations

The table below consolidates the recommendations of this framework. The recommendations are advisory in nature.

Recommendation	Type	Responsibility	Timing	Evidence and basis
Adopt a standardised need assessment and village-level vulnerability mapping format before project sanction	Operational	Area and subsidiary CSR teams; CSR Committee	Immediate	Pilot finding; Tools 2 and 3; Rule 5(2) Annual Action Plan content
Record local procurement and MSME or Self-Help Group vendor engagement as a project deliverable	Operational; Data	Subsidiary CSR and procurement	Short term	Pilot finding; BRSR Principle 8; GRI 204-1
Capture disaggregated beneficiary data by Scheduled Caste and Scheduled Tribe status, women, persons with disabilities and project-affected families	Data	Implementing agency; Area CSR team	Immediate	Pilot finding; Tools 9 and 10
Open and populate a community grievance register at every mine site and publish counts, categories and resolution rates	Governance	Area CSR team; CSR Committee	Immediate	Pilot finding; BRSR Section A Item 23
Map every project to a Sustainable Development Goal target at activity level	Monitoring	CSR planning team	Short term	Framework recommendation; Tool 6
Prepare a Government Scheme Convergence and Additionality Note for every project before sanction	Policy	Area CSR team	Immediate	Rule 2(1)(d) additionality principle; Tool 16
Plan and budget for impact assessment at the time of project approval where Rule 8(3) is attracted	Monitoring	CSR Committee; Finance	Immediate	Rule 8(3), Companies (Corporate Social Responsibility) Policy Rules, 2014
Strengthen CSR staffing and management information systems at area and subsidiary level	Capacity; Data	Subsidiary management	Medium term	Pilot finding; Technical Addendum Section 4
Integrate mine lifecycle and community transition planning into the Annual Action Plan	Policy	Subsidiary CSR and planning	Medium term	Ministry of Coal RECLAIM Framework; Framework Section 4.4

Recommendation	Type	Responsibility	Timing	Evidence and basis
Apply the recommended portfolio reference point of about forty per cent for any single project type, subject to the thematic expectation of the Department of Public Enterprises	Governance	CSR Committee	Short term	Framework recommendation; reconciled at Section 3.6
Use the CSR Performance Index and the Community Trust and Social Value Index for internal self-assessment only	Monitoring	CSR Committee	Short term	Framework recommendation; not a rating and carries no statutory consequence
Review the framework against amendments to the Rules and to Department of Public Enterprises guidance at a stated interval	Policy	IICA with the Ministry of Coal	Long term	Framework recommendation

Source: Recommendations of this framework, consolidated from Documents 1, 3 and 6. Timing categories are Immediate, Short term (within the current financial year), Medium term (within two financial years) and Long term (beyond two financial years).

The Brief of Seven Documents

The Comprehensive CSR Framework is one instrument presented in seven companion documents. Each has a distinct function and a distinct reader, and each is complete, so that a CSR officer, a Board member or a monitoring team may go directly to the document that answers the question in front of them. The table below sets out what each document contains and when it is needed. The documents follow in the sequence shown.

Table 1: The seven documents, their contents and their use

Document	What it contains	When it is needed	Principal reader
1. Comprehensive CSR Framework (Concept Note)	Rationale and scale of coal-sector CSR; statutory and policy foundation; scope and applicability; coal-sector design context; guiding principles; governance framework; the CSR planning cycle; thematic pillars across all Schedule VII clauses; SDG and KPI frameworks; project prioritisation; implementation; monitoring and impact assessment; CSR Performance Index; international practice comparison; green credit methodology; community trust and social value; reporting alignment; system specifications; implementation roadmap; Approved Source Register.	At the outset, and whenever a question of policy, law, scope or governance arises.	Board, CSR Committee, senior management
2. CSR Implementation Tools and Templates	The twenty-two tools of the framework, Tool 1 to Tool 22, covering project concept notes, need assessment, stakeholder consultation, prioritisation scoring, KPI and SDG selection, quarterly monitoring, completion and asset handover, impact assessment, reporting data fields, Performance Index scoring, green credit screening, eligibility screening, the Annual Action Plan, implementing agency due diligence, government scheme additionality, the community grievance register, mine lifecycle planning, community engagement, district convergence, agency quality monitoring, and community asset stewardship.	At every stage of the planning cycle, whenever a form is to be completed.	CSR officers and area teams
3. Step-Wise Guidance Note	A field manual covering who should read it and how to use it; all twelve stages of the planning cycle at a glance; stage-by-stage instructions setting out purpose, responsibility, timing, inputs, the tool to use, the information to enter, the evidence to attach, the approving authority and the output produced; a quick reference linking forms, tools and legal provisions; and key implementation guidance and precautions.	While the work is being done, at each stage.	CSR officers and field staff
4. CSR Schedule VII-SDG-KPI Guidance Workbook	The operational reference data, issued as a companion spreadsheet: the Schedule VII by SDG by project matrix with illustrative project examples across the thematic clauses (i) to (xii); short-term and long-term indicator sheets with measurement method, unit, frequency, data source and responsibility; the consolidated indicator register; the cross-reference to GRI and BRSR reporting fields; and the CSR Performance Index dimensions, weights and scoring rubrics.	When selecting projects, setting targets and preparing disclosures.	Monitoring and evaluation teams

Document	What it contains	When it is needed	Principal reader
5. Glossary of Abbreviations and Technical Terms	The authoritative terminology for the whole framework: abbreviations and acronyms; technical and framework-specific terms; index and methodology definitions; the regulatory source list; and a note on the applicability of the GRI Standards to coal companies.	Whenever a term, abbreviation or index name is unfamiliar.	All users
6. International Practice Comparison Addendum	The baseline study of Indian coal-sector CSR practice; peer benchmarking against selected international coal companies; the gap and strengthening assessment; prioritised recommendations; the company-level benchmark table; and benchmarking indicators proposed for Indian coal companies, together with the scoring method and the basis of every parameter.	When setting improvement targets and comparing practice.	Senior management and planning teams
7. Technical Addendum	The specialised models: the Community Trust and Social Value Index and its scoring basis; the CSR management information system data-field map aligned to BRSR and the National Guidelines on Responsible Business Conduct; the mine lifecycle transition and community readiness assessment; activity-level SDG mapping for health and community well-being; and the basis of both Indian and international practice comparison.	When building systems, recording community trust or planning for mine transition.	Technical, systems and MIS teams

How the documents work together

The Concept Note establishes the policy position and the planning cycle. The Step-Wise Guidance Note directs the user to the correct tool at each stage of that cycle. The Implementation Tools capture the information. The Guidance Workbook supplies the indicators against which results are measured. Monitoring and impact assessment generate the evidence, and the CSR Performance Index together with the International Practice Comparison Addendum convert that evidence into a position that may be compared and improved. The Glossary holds the terminology steady across all of them, and the Technical Addendum supports those companies building systems of their own.

A company adopting the framework for the first time may wish to read Documents 1 and 3 in full, keep Documents 2 and 4 at hand for daily use, and turn to Documents 5, 6 and 7 as the need arises. A company with a smaller CSR obligation may adopt the framework proportionately, selecting a reduced set of tools without loss of rigour, as explained in the Concept Note.

DOCUMENT 1

of the Comprehensive CSR Framework for Indian Coal Companies

Comprehensive CSR Framework

Concept Note and Principal Policy Framework

Prepared by

School of Business Environment

Indian Institute of Corporate Affairs

An institution under the aegis of the Ministry of Corporate Affairs, Government of India

For India's coal companies

Commissioned by the Ministry of Coal, Government of India

Contents of Document 1

Comprehensive CSR Framework

Rationale for a Sector-Wide CSR Framework

1. The scale of CSR in India and the place of the coal sector

Corporate Social Responsibility in India rests on Section 135 of the Companies Act, 2013, which made a prescribed level of social expenditure a statutory duty for eligible companies rather than a voluntary act. In the decade since the provision came into force, the practice has grown considerably in both size and participation.

National CSR expenditure rose from Rs. 10,065.93 crore in 2014-15 to Rs. 34,908.75 crore in 2023-24, and the number of reporting companies rose from 16,548 to 27,188 over the same period (Source: National CSR Portal, Ministry of Corporate Affairs). Expenditure is now recorded across twenty-eight development sectors aligned to Schedule VII of the Act (Source: Ministry of Corporate Affairs).

Figure 1: Growth of CSR expenditure in India, 2014-15 to 2023-24

How to read this figure. The three bars show total CSR expenditure reported nationally in three reference years. The rise from about Rs. 10,000 crore to about Rs. 35,000 crore over the decade reflects both higher spending by individual companies and a larger number of companies crossing the eligibility thresholds. The note above the chart gives the corresponding rise in reporting companies, so the two should be read together: the growth is in participation as well as in amount.

Source: National CSR Portal, Ministry of Corporate Affairs. Figures are as reported by companies on the portal and may be revised as filings are updated.

Within this national picture, coal companies form a significant and geographically concentrated group of contributors. Coal India Limited and its subsidiaries spent Rs. 654.49 crore on CSR in FY 2023-24 and Rs. 735 crore in FY 2024-25 (Source: Coal India Limited, corporate disclosures; financial-year basis). The Ministry of Coal has separately recorded a consolidated figure of Rs. 885.44 crore for Coal India Limited over the calendar year 2025 (Source: Ministry of Coal, Year End Review). The two figures are prepared on different bases, the first for the financial year and the second for the calendar year and are not directly comparable. When NLC India Limited and The Singareni Collieries Company Limited are added, the coal sector accounts for a meaningful share of public sector CSR in India, and it does so in districts where developmental need is often high.

Table 2: The scale of CSR nationally and in the coal sector

Indicator	Position	Source
National CSR expenditure, 2023-24	Rs. 34,908.75 crore	National CSR Portal, Ministry of Corporate Affairs
Reporting companies, 2023-24	27,188	National CSR Portal, Ministry of Corporate Affairs
Development sectors covered	28, aligned to Schedule VII	National CSR Portal, Ministry of Corporate Affairs
Coal India Limited group CSR, FY 2023-24	Rs. 654.49 crore (financial-year basis)[1]	Coal India Limited, corporate disclosures
Coal India Limited group CSR, FY 2024-25	Rs. 735 crore (financial-year basis)[2]	Coal India Limited, corporate disclosures
Companies in the Ministry of Coal public sector group	As listed at Table 7	Coal India Limited and Ministry of Coal websites
Schedule VII activity heads and modes	Thirteen items, clauses (i) to (xiii). Clauses (i) to (xii) are thematic activity heads. Clause (xiii), inserted by G.S.R. 416(E) dated 27 May 2026, is a mode of implementation through the Social Stock Exchange.	Companies Act, 2013, Schedule VII, as amended by G.S.R. 416(E) dated 27 May 2026

Sources are stated in the table. National figures are drawn from the National CSR Portal of the Ministry of Corporate Affairs, and coal-sector figures from published disclosures of Coal India Limited and the Ministry of Coal. Figures are as published at the time of preparation and may be revised at source.

2. What a common framework may address

The commitment of India's coal companies to community development is well established, and the sector has a substantial record of work in health, education, drinking

[1] The reported figure of ₹654.49 crore represents the Corporate Social Responsibility (CSR) expense recognized in the consolidated Statement of Profit and Loss. According to CIL's audited *Integrated Annual Report 2023-24*, the actual cash spent and utilized on projects on the ground during this period was ₹574.58 crore against a collective statutory minimum 2% obligation of ₹547.59 crore.

[2] The listed figure of ₹735.00 crore represents an early provisional estimate. According to CIL's audited *Integrated Annual Report 2024-25*, the CIL Group's audited corporate social outreach expenditure was ₹850.17 crore, the actual cash spent on the ground was ₹740.66 crore, and the accounting expense recognized in the consolidated Profit & Loss statement was ₹739.99 crore against a minimum group statutory 2% obligation of ₹561.07 crore (sum of individual obligated subsidiaries) or ₹739.99 crore (on a direct consolidated profit basis)

water, sanitation, skill development, livelihoods and rural infrastructure. The consultations and pilot studies conducted for this assignment suggested that the principal opportunity lies not in the level of commitment but in the consistency of method.

Five observations recurred across the companies studied. They are set out below as opportunities for strengthening rather than as findings against any company, and each is matched to the part of this framework that responds to it.

Table 3: Observations from consultation and pilot study, and the framework's response

No.	Observation	What this framework offers in response
1	Planning methods differ between companies, so proposals are prepared and appraised on differing bases.	A common 12-stage planning cycle and a single set of appraisal tools (Documents 1, 2 and 3).
2	Expenditure is recorded carefully, while outputs and outcomes are recorded less consistently.	A shared bank of 141 indicators, 91 short-term and 50 long-term, with defined measurement methods (Document 4).
3	Sustainable Development Goal mapping is applied at different levels of depth.	Defensible mapping of activities to goals and targets, avoiding superficial tagging (Document 4).
4	Terminology varies between companies and between documents, which may complicate comparison.	A single authoritative glossary for the whole framework (Document 5).
5	There is limited comparable reference against international practice in the sector.	A structured benchmarking method with transparent scoring (Document 6).

Source: Observations recorded by the project team during stakeholder consultation and the Phase 2 pilot studies. They describe conditions at the locations studied and are stated as opportunities for strengthening. They are not findings against any company and do not arise from any audit or inspection.

3. Alignment with Viksit Bharat @2047

The Government of India's vision of Viksit Bharat @2047 sets the objective of a developed India by the centenary of Independence. Corporate Social Responsibility in the coal sector may contribute to that objective in four practical ways, each of which this framework is designed to support.

Table 4: Alignment of coal-sector CSR with the Viksit Bharat @2047 agenda

Viksit Bharat @2047 dimension	Contribution the coal sector may make	Where the framework supports it
Inclusive and equitable development	Directing CSR towards mining-affected communities, and towards Scheduled Caste, Scheduled Tribe, women, elderly and differently-abled groups within them.	Guiding principles and the inclusion dimension of the CSR Performance Index.
Human capital and employability	Education, skilling and health investment that raises the productive capacity of coalfield districts.	Thematic pillars on education, livelihoods and health, with matched indicators.
Sustainable and responsible growth	Environmental stewardship alongside production, with a clear boundary against statutory obligations.	Environmental pillar, mine lifecycle provisions and the CSR boundary principle.

Viksit Bharat @2047 dimension	Contribution the coal sector may make	Where the framework supports it
Measurable and accountable governance	Evidence-based reporting that allows results to be demonstrated rather than asserted.	Indicator bank, monitoring cycle, CSR Performance Index and reporting alignment.

Source: Prepared by the School of Business Environment at Indian Institute of Corporate Affairs, mapping the stated objectives of Viksit Bharat @2047 (Government of India) to the provisions of this framework. The mapping is indicative and is offered to assist planning. It does not represent an allocation of responsibility by any Ministry.

The framework also supports the direction of India's wider reporting architecture, which has moved from the Voluntary Guidelines on Corporate Social Responsibility issued in 2009 to the statutory requirement under Section 135 and, more recently, to Business Responsibility and Sustainability Reporting. Consistent measurement at project level is the foundation on which credible disclosure at company level rests.

4. Why the framework is presented in seven documents

A single volume attempting to serve every purpose would be long, difficult to navigate and awkward to revise. The framework is therefore organised as seven companion documents, each with a distinct function and audience. A CSR officer needs the tools and the guidance daily; a Board member needs the policy document; a monitoring team needs the indicator reference. Separating them allows each to be used, and revised, independently, while cross-references hold them together as one instrument.

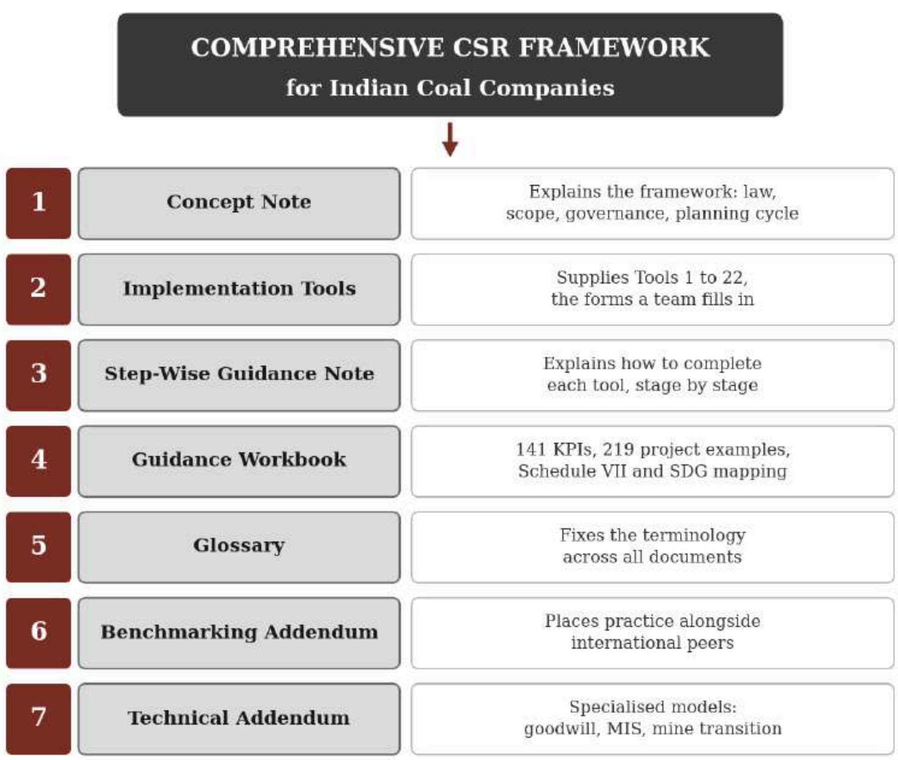

Figure 2: Architecture of the seven documents and their respective functions

How to read this figure. The block at the top is the framework as a whole. Below it, each numbered row is one of the seven documents. The middle column names the document and the right column states, in one line, what that document does. Reading down the column gives the order in which the documents are used: policy first, then the forms, then the instructions for the forms, then the reference data, and finally the supporting material. A reader who knows which of the seven questions they are asking can go straight to the document that answers it.

Source: Prepared by the Indian Institute of Corporate Affairs for this framework.

Table 5: Purpose and relevance of each of the seven documents

Document	Question it answers	Situation it addresses	Primary user
1. Concept Note	What is the framework, and what does the law require?	Absence of a common reference document for coal-sector CSR.	Board, CSR Committee, senior management
2. Implementation Tools	Which form do I complete?	Officers preparing formats afresh for each project.	CSR officers and area teams
3. Step-Wise Guidance Note	How do I complete it, and who approves it?	Absence of a stage-by-stage field procedure.	CSR officers and field staff
4. Guidance Workbook	What do I measure, and how?	Indicators defined differently between companies.	Monitoring and evaluation teams
5. Glossary	What does this term mean?	Terminology varies across documents and companies.	All users
6. Benchmarking Addendum	How does our practice compare?	Limited comparable reference against international peers.	Senior management and planning teams
7. Technical Addendum	How do the specialised models work?	Community trust, data architecture and mine transition needing detailed treatment.	Technical and systems teams

5. The results logic of the framework

The framework follows a conventional results chain. Inputs are converted through activities into outputs, outputs contribute to outcomes, and outcomes contribute over time to impact. Short-term indicators are positioned at the output level, where measurement is direct and attribution is reasonably clear. Long-term indicators are positioned at the outcome level, where measurement takes longer and attribution requires care. This is why the indicator bank is divided into 91 short-term and 50 long-term measures rather than treated as a single undifferentiated set.

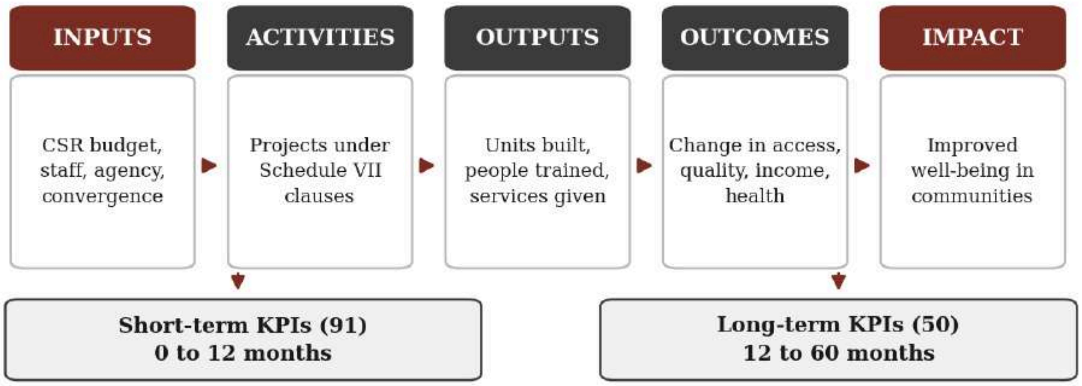

Figure 3: Results chain adopted by the framework, with the position of each class of indicator

How to read this figure. The five dark headings across the top are the standard stages of a results chain, read left to right. The white box under each heading gives a coal-sector example of what belongs at that stage. The two boxes along the bottom show where each class of indicator sits: the 91 short-term indicators measure at the output stage, where counting is direct, and the 50 long-term indicators measure at the outcome stage, where change takes longer to appear. Nothing in the indicator bank measures at the impact stage, which is why impact is addressed through separate assessment rather than through routine reporting.

Source: Prepared by the Indian Institute of Corporate Affairs, applying results-chain terminology in general use in public programme evaluation.

Table 6: Results chain terminology used throughout the framework

Level	Definition	Example in a coal-sector context	Where recorded
Input	Resources committed to the activity.	CSR budget approved in the Annual Action Plan; implementing agency engaged.	Tools 1 and 14
Activity	Work carried out using those resources.	Construction of a drinking water supply scheme in a mining-affected village.	Tools 7 and 14
Output	Direct and countable product of the activity.	Number of households connected to the scheme.	Short-term indicators, Document 4
Outcome	Change in the situation of the intended beneficiaries.	Reduction in time spent collecting water; improvement in reported water quality.	Long-term indicators, Document 4
Impact	Longer-term contribution to well-being.	Improved community health status in the served habitations.	Impact assessment, Tool 9

A caution applies at the impact level. Community-level change arises from many causes, of which a single CSR project is one. This framework therefore describes impact as a contribution rather than an attribution, and the impact assessment tool is designed accordingly.

6. The planning cycle and the point at which each tool applies

The framework organises CSR work into twelve stages, running from need assessment through to impact assessment and reporting. The cycle is annual and repeating: the findings of stage twelve inform the need assessment of the following year.

Figure 4: The 12-stage CSR planning cycle

How to read this figure. The twelve numbered circles are the stages of one annual CSR cycle, read clockwise from the top. Stage 1 begins with need assessment and stage 12 closes with impact assessment and reporting. The arrow from stage 12 back to stage 1 is the important feature: the findings of one year's assessment become the evidence base for the following year's need assessment, so the cycle is continuous rather than a sequence that ends. The Step-Wise Guidance Note is organised in the same twelve stages, in the same order.

Source: Prepared by the Indian Institute of Corporate Affairs for this framework, following the requirements of Section 135 of the Companies Act, 2013 and the Companies (CSR Policy) Rules, 2014 (Ministry of Corporate Affairs).

Each of the twenty-two tools is attached to a defined point in this cycle, so that an officer opening the Step-Wise Guidance Note at any stage knows which form applies and what evidence is expected.

Planning **Stages 1 to 6**	Tools 1, 2, 3, 4, 6, 13, 14, 16, 18, 19, 20
Approval **Stages 7 to 8**	Tools 14, 15, 21
Delivery **Stages 9 to 10**	Tools 7, 17, 21, 22
Closure and review **Stages 11 to 12**	Tools 5, 8, 9, 10, 11, 12, 22

Figure 5: Grouping of tools against the stages of the planning cycle

How to read this figure. The four dark blocks on the left group the twelve stages into the four phases of a project: planning, approval, delivery, and closure and review. The panel on the right lists the tools that apply in each phase. Some tools appear in more than one phase because they are opened at one stage and completed at another, for example the Annual Action Plan and the grievance register. An officer working at any stage can use this figure to identify which forms are open to them before turning to the Guidance Note for instructions.

Source: Prepared by the Indian Institute of Corporate Affairs for this framework.

Coal Companies to Which This Framework May Apply

This framework may be applied, in the first instance, by the companies that constitute the public sector coal group under the administrative control of the Ministry of Coal, namely Coal India Limited and its subsidiaries, NLC India Limited and The Singareni Collieries Company Limited. It may equally be adopted by private coal companies and by mine developers and operators that are eligible under Section 135 of the Companies Act, 2013.

Of these companies, eleven are engaged in coal or lignite production or in mine planning and design. The operating-area provisions, the mine lifecycle provisions and the community engagement provisions are designed principally with those eleven in mind. The remaining six are non-mining subsidiaries incorporated for renewable energy, coal gasification and overseas exploration, and the framework may apply to them to the extent of their own obligations under Section 135.

Table 7: Companies of the Ministry of Coal public sector group

S. No.	Name of Company	Abbreviation	Nature of Operation	Ownership Status
Group A: Coal and lignite producing companies (11)				
1	Coal India Limited	CIL	Holding company; coal production	Maharatna CPSE, Ministry of Coal
2	Eastern Coalfields Limited	ECL	Coal production	Wholly owned subsidiary of CIL
3	Bharat Coking Coal Limited	BCCL	Coking coal production	Wholly owned subsidiary of CIL
4	Central Coalfields Limited	CCL	Coal production	Wholly owned subsidiary of CIL
5	Western Coalfields Limited	WCL	Coal production	Wholly owned subsidiary of CIL
6	South Eastern Coalfields Limited	SECL	Coal production	Wholly owned subsidiary of CIL
7	Northern Coalfields Limited	NCL	Coal production	Wholly owned subsidiary of CIL
8	Mahanadi Coalfields Limited	MCL	Coal production	Wholly owned subsidiary of CIL
9	Central Mine Planning and Design Institute Limited	CMPDIL	Mine planning, design and exploration	Wholly owned subsidiary of CIL
10	NLC India Limited	NLCIL	Lignite mining and power generation	Navratna CPSE, Ministry of Coal
11	The Singareni Collieries Company Limited	SCCL	Coal production	Government of Telangana 51 per cent; Government of India 49 per cent
Group B: Non-mining subsidiaries of Coal India Limited (6)				
12	CIL Navikarniya Urja LimitedCNUL		Non-conventional and renewable energy	Wholly owned subsidiary of CIL

S. No.	Name of Company	Abbreviation	Nature of Operation	Ownership Status
13	CIL Solar PV Limited[3]	CSPVL	Solar photovoltaic module manufacture	Wholly owned subsidiary of CIL
14	Bharat Coal Gasification and Chemicals Limited	BCGCL	Coal gasification and chemicals Subsidiary of CIL; joint venture with Bharat Heavy Electricals Limited.	Not wholly owned.
15	Coal Gas India Limited	CGIL	Coal gasification projects Subsidiary of CIL; joint venture with GAIL (India) Limited.	Not wholly owned.
16	CIL Rajasthan Akshay Urja Limited	CRAUL	Renewable energy Subsidiary of CIL; joint venture with Rajasthan Rajya Vidyut Utpadan Nigam Limited.	CIL holding 74 per cent.
17	Coal India Africana Limitada[4]	CIAL	Overseas exploration, Mozambique	Foreign subsidiary of CIL

Source: Coal India Limited, About Us (coalindia.in) and disclosures filed under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015; Ministry of Coal, Agencies under the Ministry (coal.nic.in). Coal India Limited additionally holds five joint venture companies, which are not listed as they do not form part of the Coal India Limited group. The North Eastern Coalfields in Assam is a unit managed directly by Coal India Limited and is not a separate company.

Currency of this table. Corporate structures change from time to time through incorporation, listing, disinvestment and closure. The entity names, abbreviations and ownership positions above are stated as at the date of finalisation recorded on the Document Control page and are drawn from the sources cited. Before the framework is applied, the current position of any entity should be confirmed against the latest Annual Report of Coal India Limited and the disclosures filed by it under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Nothing in this table is intended to state the legal status of any company.

Private coal companies

Following the commercial coal mining reform of 2020, a growing number of private companies operate coal blocks in India. The number crossing the eligibility thresholds under Section 135 in a given financial year varies with net worth, turnover and net profit, and no fixed list is maintained. The framework is drafted so that a private coal company may adopt it proportionately, selecting a reduced set of tools where its obligation is smaller.

[3] CIL Solar PV Limited (CSPL): This subsidiary never commenced commercial operations and was approved for closure by the Board on 24th December 2020. CSPL was officially struck off from the Register of Companies and stands dissolved by the Ministry of Corporate Affairs (MCA) vide notice no. STK-7/001155/2026 dated 11th May 2026.

[4] Coal India Africana Limitada (CIAL): This Mozambique-based overseas subsidiary was approved for closure by the CIL Board of Directors on 20th June 2023 (pending final Government of India clearance). Its active operations have ceased, and CIL's entire ₹50.37 crore ("Quota Capital") strategic equity investment has been fully impaired (written down to Nil) in the standalone financial statements.

Basis and Limitations of the Analysis

This framework contains several analytical instruments: a CSR Performance Index, a Community Trust and Social Value Index, a mine transition readiness score, a project prioritisation matrix, an implementing agency due diligence screen, and a comparison of disclosed practice against international peers. Because these produce scores and assessments that may inform decisions, the basis on which each operates, and the limits of what each can support, are stated below and are repeated at the point of use.

Table 8: Analytical instruments in this framework and the limits of each

Instrument	What it is intended to support	What it does not establish
CSR Performance Index	A company's review of its own systems and its progress year on year.	An audit opinion, a certification, or a measure of the adequacy or quality of CSR expenditure.
Community Trust and Social Value Index	Structured reflection on community trust, responsiveness and asset sustainability.	A valuation, a financial measure of brand value, or an externally recognised score.
International practice comparison scores	Identification of practices from other jurisdictions worth considering.	An externally published, audited or awarded rating; or any adverse conclusion about a named company.
Gap and strengthening assessment	Sequencing of improvements a company may choose to make.	A finding of non-observance of any legal or policy requirement.
Project prioritisation matrix	A structured discussion before the CSR Committee decides.	A decision. The decision rests with the CSR Committee and the Board under Section 135.
Implementing agency due diligence screen	Enquiry by the company before sanction, with reasons recorded.	A finding against any organisation, or any power to exclude, list or publish.
Mine transition readiness score	Planning for community transition alongside the mine lifecycle.	Any assessment of statutory mine closure obligations, which are governed separately.
Impact assessment	Evidence of the contribution a project has made.	Proof that a project caused an observed change; attribution requires separate study design.

Four principles apply to all of them. First, a score records what has been documented and available at the time of assessment, and a company or organisation may be doing more than its records show. Second, no score in this framework carries a statutory consequence, and none should be used as the sole basis for a decision affecting a company, an implementing agency, an officer or a community. Third, where an assessment concerns an organisation outside the company, that organisation should be given a fair opportunity to respond before any decision is taken, and the reasons for the decision should be placed on record. Fourth, these instruments are offered for adoption at the discretion of each company; they are recommendations of this framework and not requirements of law.

Where this framework identifies scope for strengthening, it does so in a developmental sense. India's coal companies have built a substantial record of community work, often in districts with considerable developmental need, and the observations recorded here concern the consistency of method and documentation rather than the commitment or the intent behind that work.

Note on the CSR Performance Index

The Index is a single instrument of ten dimensions scored out of 100. The weights are Governance and Compliance 15, Need Assessment and Planning Quality 15, Project Coverage across Schedule VII Themes 10, Project Quality and SDG Mapping Depth 10, Implementation Efficiency 10, Output and Outcome Performance 15, Inclusion and Local-Area Focus 10, Impact Assessment and Long-Term KPI Tracking 5, Reporting and Disclosure Quality 5, and Community Feedback and Grievance Resolution 5. The Schedule VII breadth adjustment and the long-term indicator adjustment are applied within the raw score of their own dimension and may not take the composite above 100.

Comprehensive CSR Framework for Indian Coal Companies

Executive Summary

This framework is designed as a harmonised, sector-level Corporate Social Responsibility framework for Indian coal companies, covering Coal India Limited and its subsidiaries as well as private coal companies. It is intended to guide CSR strategy, project selection, governance, implementation, monitoring, assessment, reporting, benchmarking, and communication for CSR interventions in coal-bearing and mining-affected regions.

The framework is CSR-specific. It does not cover the broader non-CSR aspects of the social component of ESG, such as diversity, equity and inclusion, employee welfare, human resources policies, or internal workforce benefits, except where a subject is directly linked to eligible CSR activities such as environment protection, community development, vulnerable beneficiary groups, statutory CSR reporting, or externally oriented stakeholder engagement.

The framework responds to the coal sector’s need for a structured, consistent, and impact-oriented approach to CSR. Coal operations are embedded in local geographies with high dependence on land, natural resources, public infrastructure, local employment ecosystems, and host-community trust. CSR in this sector therefore needs to move beyond fragmented project spending toward a coherent cycle of community needs assessment, prioritisation, targeted investment, measurable outcomes, asset sustainability, transparent reporting, and continuous learning.

The framework provides:

A CSR governance and accountability model for coal companies.

A project lifecycle from need assessment to impact assessment.

Thematic CSR pillars suited to Indian coal regions.

SDG mapping guidance and activity-level mapping logic.

Output-outcome-impact KPIs for CSR projects.

A CSR assessment and performance index for coal companies.

BRSR and GRI reporting alignment for CSR and community-development disclosures.

A suggestive green credit methodology for CSR-compatible environmental projects.

Guidelines for community trust, social value, dissemination, and responsible communication.

SOPs, templates, data formats, checklists, and IT/system specifications for implementation.

1. Background and Rationale

1.1 Coal-sector context

India's coal sector is central to energy security, industrial production, power generation, and regional economies, and the Ministry of Coal has recognised the need for a sector-specific CSR framework covering both public and private coal companies through its stakeholder consultation process on strengthening CSR for Indian coal companies (Ministry of Coal PIB release). Coal companies operate in geographies where mining activity intersects with community development needs, environmental restoration, livelihood transitions, public infrastructure gaps, and expectations from local communities.

CSR undertaken by coal companies can therefore play a significant role in improving quality of life in mining-affected and underserved regions, especially where local needs include health, education, drinking water, sanitation, skill development, livelihood support, rural infrastructure, and environmental restoration (Ministry of Coal CSR page). However, CSR efforts across coal companies vary in design maturity, data systems, monitoring practices, outcome measurement, partner quality, dissemination approaches, and alignment with reporting frameworks. A sector-level framework can improve consistency without eliminating the flexibility required for local needs.

1.2 Need for a comprehensive CSR framework

The framework is required to address recurring sector-level challenges:

Fragmented CSR requests from communities, district authorities, and stakeholders.

Need for objective prioritisation of CSR proposals.

Variable quality of baseline studies and need assessments.

Delays in implementation, utilisation certificates, and completion reporting.

Limited availability and variable capability of credible implementing agencies.

Need for stronger output-outcome-impact measurement.

Need for standard data formats to support BRSR and GRI reporting.

Need to compare CSR performance across CIL subsidiaries and private coal companies.

Need to strengthen community trust, responsible communication, and visible impact.

Need to integrate environmental CSR opportunities with a suggestive green credit methodology.

1.3 Purpose of the framework

The purpose of the framework is to enable Indian coal companies to:

Plan CSR activities in accordance with statutory requirements and local priorities.

Select CSR projects through a transparent, need-based, and impact-oriented process.

Map CSR projects to Schedule VII, SDGs, BRSR, and GRI.

Implement projects through clear SOPs and accountability structures.

Monitor output, outcome, and impact indicators.

Assess CSR performance through a comparable index.

Report CSR outcomes credibly to boards, regulators, communities, and public stakeholders.

Communicate CSR achievements responsibly without overstating impact.

2. Statutory and Policy Foundation

2.1 CSR legal architecture

The framework is anchored in Section 135 of the Companies Act, 2013, Schedule VII of the Companies Act, and the Companies (CSR Policy) Rules, 2014, which MCA identifies as the broad statutory framework for CSR in India (MCA CSR FAQs hosted by the Ministry of Coal). The framework also recognises CPSE-specific expectations from DPE and Ministry of Coal directions, where applicable to public sector coal companies (Ministry of Coal CSR guidelines page).

The CSR framework must be implemented as a **Board-driven Agenda/Process**. The MCA CSR FAQs state that the Board is empowered to plan, approve, execute, and monitor CSR activities based on the recommendation of the CSR Committee, and companies are required to disclose CSR activities annually through the MCA21 registry (MCA CSR FAQs hosted by the Ministry of Coal).

2.2 Applicability and minimum spend

Companies meeting the statutory thresholds under Section 135 are required to comply with CSR provisions, including the requirement to spend at least two per cent of the average net profits made during the three immediately preceding financial years on eligible CSR activities (MCA CSR FAQs hosted by the Ministry of Coal). For CIL and its subsidiaries, the Ministry of Coal states that CSR funds should be allocated based on two per cent of average net profit for the three immediately preceding financial years or Rs. 2.00 per tonne of coal production of the previous year, whichever is higher (Ministry of Coal CSR page).

2.3 Schedule VII boundary

All CSR projects under this framework should be mapped to Schedule VII activity heads before approval. For Indian coal companies, the most frequent Schedule VII linkages are expected to include preventive healthcare, sanitation, safe drinking water, education, vocational skills, livelihood enhancement, gender equality and women’s empowerment, environmental sustainability, rural development, sports training, and disaster management, depending on project design and beneficiary group (CIL CSR Policy).

The CSR boundary must be applied conservatively. Activities benefitting employees of the company as defined in clause (k) of section 2 of the Code on Wages, 2019 (Companies (CSR Policy) Rules, 2014, Rule 2(1)(d)(iv)), contribution of any amount directly or indirectly to any political party under Section 182 of the Act (Companies (CSR Policy) Rules, 2014, Rule 2(1)(d)(iii)), activities outside India subject to limited exceptions, and activities in the normal course of business are excluded from eligible CSR activity under the CSR Rules, as explained in the MCA CSR FAQs (MCA CSR FAQs hosted by the Ministry of Coal).

2.4 Annual Action Plan requirement

Every coal company covered by CSR provisions should prepare an Annual Action Plan that identifies approved CSR projects, execution mode, fund utilisation modalities, implementation schedule, monitoring and reporting mechanism, and need or impact assessment details where applicable. This framework treats the Annual Action Plan as the operating bridge between the company's CSR policy and project-level implementation.

2.5 Implementation agencies and due diligence

CSR projects may be implemented directly or through eligible implementing agencies, including registered entities, government-established entities, statutory bodies, and independent registered organisations meeting applicable conditions. Implementing agencies covered by the CSR Rules are required to register by filing Form CSR-1 before undertaking CSR activities on behalf of a company (MCA CSR FAQs hosted by the Ministry of Coal).

2.6 Unspent CSR and ongoing projects

The framework should include controls for classifying projects as ongoing or non-ongoing and for tracking unspent CSR amounts. MCA’s CSR FAQs explain that ongoing projects and unspent CSR amounts are governed by specific transfer and utilisation requirements, including use of an Unspent CSR Account for qualifying ongoing projects (MCA CSR FAQs hosted by the Ministry of Coal).

2.7 Impact assessment

Impact assessment should be treated as a core element of the framework, not merely as an external study after project completion. The CSR Rules and MCA guidance require independent impact assessment for specified companies and specified large CSR projects, while CIL policy also recognises baseline surveys and cost-benefit analysis for high-value CSR projects (MCA CSR FAQs hosted by Ministry of Coal, CIL CSR Policy).

2.8 Coal-sector CSR allocation principles

CIL's CSR policy states that primary beneficiaries should include land outsees, project-affected persons, and those living within a 25 km radius of projects, with poor and needy sections of society as additional beneficiaries (CIL CSR Policy). CIL's policy also provides that subsidiaries should spend 80 per cent of CSR funds within a 25 km radius of project sites, mines, area headquarters, or company headquarters, and 20 per cent within the state or states in which they operate (CIL CSR Policy).

3. Scope and Applicability

3.1 Applicability

The framework applies to:

Coal India Limited headquarters.

Subsidiaries of Coal India Limited.

Other public sector coal/lignite companies, including NLC India Limited and The Singareni Collieries Company Limited, where adopted.

Private coal companies and mine developers/operators, where adopted.

3.2 Scope included

CSR strategy and annual action planning.

CSR governance.

Need assessment and stakeholder consultation.

Project identification, appraisal, approval, implementation, and closure.

CSR project themes aligned with Schedule VII.

Community-focused and environment-focused CSR projects.

SDG mapping.

KPI development and monitoring.

Social, economic, and environmental impact assessment of CSR projects.

CSR reporting alignment with BRSR and GRI.

Sectoral CSR benchmarking.

CSR performance index.

Community trust and dissemination guidelines.

Suggestive green credit methodology for eligible environmental CSR projects.

SOPs, checklists, templates, data formats, and IT/system specifications.

3.3 Scope excluded

Internal employee welfare unrelated to CSR eligibility.

DEI policies for employees and workforce management.

HR, labour, occupational health and safety, or industrial relations matters, except where required as contextual exclusions.

Rehabilitation and resettlement obligations where they are statutory/project obligations and not CSR.

Environmental compliance obligations that arise from permits, consents, environmental clearances, forest clearances, mine closure plans, or statutory directions.

ESG reporting beyond CSR-relevant BRSR and GRI disclosures.

3.4 Boundary principle

CSR projects must not be used to substitute mandatory statutory, regulatory, contractual, compensatory, or project-clearance obligations. Where an activity is required under law or as a condition of operating approval, it should not be classified as CSR merely because it benefits communities or the environment.

3.5 Entity-level applicability and group-level activity attribution

For private coal companies and mine developers or operators, the applicability of Section 135 must be determined at the level of the specific legal entity before the CSR-obligation provisions of this framework apply. An entity that is pre-operational, or that does not meet the turnover, net worth, or net profit thresholds under Section 135, does not have a statutory CSR obligation for the relevant period. In such cases the framework may still be adopted on a voluntary or readiness basis, so that the entity is prepared to plan, govern, and report CSR in line with this framework once it becomes obligated.

Community development activity in a coal-bearing area is sometimes undertaken by a parent company, a group entity, or an associated foundation rather than by the coal company itself. Where this is the case, the activity should be attributed to the entity that actually plans and funds it, and should not be reported as the statutory CSR of the coal company unless that company is the obligated entity and the expenditure is booked as its CSR. This distinction matters for accurate disclosure under BRSR and GRI and for fair comparison across companies in the CSR Performance Index.

3.6 Relationship of this framework to the existing policy architecture

This framework is advisory. It builds upon, and does not replace or contradict, the policy architecture already applicable to Corporate Social Responsibility in the coal sector. That architecture is maintained by the Ministry of Coal in its dedicated CSR guidelines repository, which brings together the CSR policy of Coal India Limited, the guidelines of the Department of Public Enterprises on Corporate Social Responsibility and sustainability, the Corporate Social Responsibility material and clarifications issued by the

Ministry of Corporate Affairs, and the applicable statutory provisions. That repository, and not this framework, is the authoritative source in the event of any difference.

The table below states, for each element of the existing architecture, what the framework adds and what it does not do. Where any recommendation of this framework is inconsistent with an applicable provision or direction, the applicable provision or direction prevails and the recommendation is to be read as inapplicable to that extent.

Existing provision or guidance	Position under the existing architecture	What this framework adds	What this framework does not do
Section 135 and Schedule VII, Companies Act, 2013	Establishes the CSR obligation, the CSR Committee, the two per cent computation and the permissible activity heads	A planning cycle, tools and indicators for giving effect to those provisions in a coalfield setting	Does not alter the obligation, the computation, the composition of the Committee or the permissible heads
Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended	Prescribes the Annual Action Plan, implementing agency registration, administrative overheads, unspent amounts, ongoing projects, capital assets and impact assessment	Formats and evidence practices that support compliance with these Rules and make it auditable	Does not create, relax or extend any requirement under the Rules
Ministry of Corporate Affairs General Circular No. 14/2021 and related clarifications	Clarifies eligibility, exclusions, employee benefit, marketing benefit and related questions	Screening gates that apply those clarifications at the point of project selection	Does not reinterpret any clarification
Department of Public Enterprises guidelines on CSR for Central Public Sector Enterprises, including the Common CSR Theme	Identifies common thematic areas for CPSE CSR expenditure and expects a substantial share of annual CSR expenditure to be directed towards notified themes, with preference to aspirational districts	Planning and measurement practice that operates within the notified themes	Does not displace the thematic expectation. Where a Common CSR Theme applies, the thematic expectation prevails over the portfolio reference point recommended in this framework
CSR policy of Coal India Limited, August 2024	Establishes the coal-sector funding formula, the delegation thresholds and the project-affected area and twenty-five kilometre orientation	Tools and indicators that operate within that policy	Does not alter the funding formula, the delegation thresholds or the geographic orientation
Ministry of Coal CSR guidelines and CSR page	States the coal-sector funding basis and thrust areas	A sector-wide method for planning, measuring and reporting against those thrust areas	Does not vary the funding basis or the thrust areas

Source: Ministry of Coal CSR guidelines repository (coal.gov.in), which hosts the CSR policy of Coal India Limited, Department of Public Enterprises CSR and sustainability guidelines, Ministry of Corporate Affairs CSR material and clarifications, and the applicable statutory provisions; Companies Act, 2013 and the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended. Provisions are stated as at the date of finalisation recorded on the Document Control page.

Order of precedence. In the event of any inconsistency, the following order applies: the Companies Act, 2013 and Schedule VII; the Companies (Corporate Social Responsibility Policy) Rules, 2014 as amended; notifications and circulars of the Ministry of Corporate Affairs; directions of the Ministry of Coal; guidelines of the Department of Public Enterprises; the CSR policy of the company approved by its Board; and, last, the recommendations of this framework.

4. Coal-Sector CSR Design Context

4.1 Local community priority

The framework adopts a local-area priority model because CIL policy identifies project-affected areas and communities within 25 km of coal mining projects as primary CSR beneficiaries (CIL CSR Policy). This does not prevent companies from supporting state-level or national priorities, but it requires a clear explanation whenever CSR funds are deployed outside mining-affected and host-community geographies.

4.2 Mining-affected community lens

CSR planning should recognise that coal-bearing regions often face overlapping development challenges related to health, drinking water, sanitation, education, livelihoods, local infrastructure, land-use change, environmental quality, and dependence on mining-linked local economies. CSR projects should therefore be designed after area-level mapping of affected villages, project-affected persons, vulnerable groups, local institutions, available public services, and existing development schemes.

4.3 Government scheme awareness and CSR additionality

As required under the Companies (CSR Policy) Rules, 2014 and Section 135 of the Companies Act, 2013, CSR expenditure must be supplementary to - and not a substitute for - government entitlements and publicly funded development programmes active in the same area. Companies should review relevant central and state government schemes (such as Jal Jeevan Mission, Swachh Bharat Mission, Pradhan Mantri Awas Yojana, the Viksit Bharat – Guarantee for Rozgar and Ajeevika Mission (Gramin) (VB-G RAM G, which replaced MGNREGA from 1 July 2026), Ayushman Bharat, and others) while finalising Annual Action Plans, so that CSR investments fill identified gaps, support innovation, or strengthen last-mile delivery of services not adequately covered by existing public programmes. This review should be documented in project appraisal records and reflected in the Annual Action Plan.

4.4 Mine lifecycle and transition-sensitive CSR

CSR planning in coal regions shall explicitly account for all three stages of the mine lifecycle. At the Active Mining Stage, CSR addresses in-migration pressure, population growth, project-affected family displacement impacts, and early community infrastructure needs. At the Declining and Closure Stage, CSR focuses on livelihood diversification and reducing community dependence on mine

employment. At the Post-Closure Stage, CSR sustains community assets, supports residual populations (including tribal communities), and ensures continuity of operations and maintenance of completed CSR infrastructure. The just transition framework applies from the commencement of mining activity, not only at the closure phase.

CSR planning should consider the full mine lifecycle: pre-mining, active operation, expansion, closure, and post-closure transition. The Ministry of Coal's RECLAIM framework is designed to support community engagement and development in mine closure and post-closure contexts, making it relevant for long-term community-facing CSR planning in coal regions (Ministry of Coal PIB release on RECLAIM).

4.5 Private coal company applicability

Private coal companies should be able to adopt the same framework with proportionate governance, data, and reporting systems. The framework therefore uses common core principles but allows customised sections for CIL/subsidiary governance, private company governance, and normalised comparison through the CSR Performance Index.

4.6 Stage-wise CSR design across the mine lifecycle

Section 4.4 establishes that CSR planning should consider the full mine lifecycle. The pilot confirmed that a single, generic CSR approach does not serve the coal sector well, because community expectations and development needs differ across the active, closure, and post-closure stages of a mine. The matrix below sets out the differentiated CSR focus recommended at each stage. In every stage, CSR remains additional to, and must not substitute, statutory mine closure, land reclamation, rehabilitation and resettlement, or environmental clearance obligations, which are dealt with under their own legal regimes.

Lifecycle stage	Primary CSR focus	Boundary with statutory obligations
Active mining	Health, education, drinking water, sanitation, livelihoods, local infrastructure, and sustained community engagement in operating-area villages; building community institutions that can sustain assets later.	Land acquisition compensation, rehabilitation and resettlement, and operational environmental compliance are statutory, not CSR.
Closure or production decline	Livelihood diversification away from mining dependence, reskilling of youth, women, and self-help groups, continuity planning for school, health, and water assets, and structured community consultation on transition.	Statutory mine closure plan activities and final mine closure deposit utilisation are not CSR.
Post-closure transition	Strengthening alternative local economies, supporting community ownership and upkeep of created assets, and community-facing development aligned with the Ministry of Coal's RECLAIM approach, where voluntary and CSR-eligible.	Technical land reclamation, safety, and statutory post-closure obligations remain outside CSR.

5. Guiding Principles

The CSR framework is based on the following principles:

Principle	Meaning for coal companies
Statutory alignment	CSR projects should be defensibly aligned with Schedule VII and applicable CSR rules.
Local-area priority	Priority should be given to mining-affected, project-affected, and host communities, while retaining flexibility for state/national priorities.
Needs-based planning	CSR should be based on evidence from baseline studies, community consultations, and vulnerability analysis.
Inclusion	CSR should prioritise vulnerable and marginalised communities, including women, children, Scheduled Castes, Scheduled Tribes, elderly persons, persons with disabilities, landless households, and other disadvantaged groups.
Additionality	CSR must supplement public development efforts and must not substitute statutory obligations of the company or government. Under the Companies (CSR Policy) Rules, 2014 and Section 135 of the Companies Act, 2013, CSR must not duplicate or replace government scheme spending for the same location, beneficiary group, and purpose; and CSR must not discharge activities required by law, as a condition of operating approval, or as a statutory compensation or remediation obligation, even if those activities benefit communities or the environment.
Outcome orientation	CSR should move from expenditure reporting to measurable output, outcome, and impact tracking.
Asset sustainability	Created assets should have ownership, maintenance, operating cost, and handover arrangements.
Transparency	CSR decisions, implementation progress, and outcomes should be documented and reported.
Convergence	CSR should converge with government schemes, district priorities, NGOs, academic institutions, and community bodies wherever appropriate.
Responsible communication	CSR communication should be evidence-based, community-sensitive, and free from exaggeration or greenwashing.
Behaviour change and sustained engagement	Asset and infrastructure projects should be paired with community engagement, awareness, and capacity building, and should budget for sustained engagement so that benefits continue after the asset is created.

6. Governance Framework

6.1 Governance objectives

Clear accountability from board to project site level.

Transparent project selection and approval.

Timely budget allocation and fund utilisation.

Consistent monitoring and escalation.

Community feedback and grievance responsiveness.

Reliable reporting and data integrity.

6.2 Recommended governance structure

Level	Recommended role
Board	Approves CSR policy, Annual Action Plan, major projects, statutory CSR reporting, website disclosures, and significant modifications to approved CSR plans.
CSR Committee of Board	Recommends CSR policy, Annual Action Plan, budget allocation, project priorities, monitoring framework, and impact assessment reports.
Corporate CSR Cell (recommended under this framework)Acts as a nodal unit	for framework implementation, data consolidation, reporting, templates, capacity building, and quality assurance.
Subsidiary or company CSR Cell (recommended under this framework)Prepares	annual CSR plan, coordinates implementation, maintains data, supports monitoring, and reports to senior management.
Area/project-level CSR team	Conducts local consultations, identifies needs, monitors implementation, validates outputs, and supports community interface.
Project Appraisal Committee (proposed under this framework)Reviews	proposals for CSR eligibility, need, feasibility, budget, sustainability, and risk.
Implementing Agency	Executes approved CSR projects and submits progress, utilisation, completion, beneficiary, and outcome data.
Community Consultation Forum (recommended under this framework)Provides	local inputs, validates needs, reviews service delivery, and supports grievance feedback.

6.3 Statutory governance controls

The governance structure should embed the following controls into the normal CSR cycle. Rule 7(1) of the Companies (Corporate Social Responsibility Policy) Rules, 2014 provides that administrative overheads shall not exceed five per cent of the total CSR expenditure of the company for the financial year. Administrative overheads are defined in Rule 2(1)(b) and exclude expenses directly incurred for the design, implementation, monitoring and evaluation of a particular CSR project. This cap applies to all companies under Section 135. For CIL and other CPSEs, DPE guidelines additionally require a two-tier CSR governance structure and establish baseline/need-assessment and independent impact assessment expectations that supplement MCA rules.

Control	Minimum requirement
CSR eligibility review	Each project must be screened against Schedule VII and CSR Rules before appraisal.
Annual Action Plan	The CSR Committee should recommend the Annual Action Plan to the Board, including project list, execution mode, budget, schedule, monitoring mechanism, and need/impact assessment details.
Fund utilisation certification	The finance function should certify utilisation of disbursed funds for approved purposes, supported by utilisation certificates and evidence.
Website disclosure	CSR Committee composition, CSR policy, and Board-approved CSR projects should be placed in the public domain as required by CSR rules.

Control	Minimum requirement
Ongoing project controls	Multi-year projects should be explicitly approved as ongoing projects with defined timelines, budgets, milestones, and unspent amount tracking.
Impact assessment trigger	Projects meeting statutory or company-policy thresholds should be scheduled for independent impact assessment.
Conflict and compliance check	Proposals should be screened for statutory-obligation substitution, employee-only benefit, political contribution, and normal-course-of-business risk.
District convergence and fund-flow control	Where CSR is delivered in convergence with district priorities, route funds through a Rule 4(1)-eligible channel (for example, a government-established or registered agency holding a CSR-1 registration), keep a written arrangement specifying deliverables, beneficiary data, and utilisation evidence, and align the activity with the company's own need assessment.
Selection integrity control	Implementing agencies are selected by the CSR governance structure on merit against published criteria, with conflict-of-interest declarations and documented reasons. Any agency recommended from an external source is assessed against the same criteria and recorded, not adopted automatically.

6.4 Role of Ministry of Coal and CIL

For a sector-level framework, the Ministry of Coal and CIL may play the following enabling roles. CIL subsidiaries should note that the CIL CSR Policy (August 2024 revision, available at coalindia.in/policies) establishes CIL-specific governance thresholds: Area General Manager up to Rs. 5 lakh; CMD up to Rs. 1 crore; CSR Committee up to Rs. 5 crore; and Board for amounts above Rs. 10 crore. These are CIL policy thresholds, not statutory thresholds under the Companies Act.

Provide policy direction and sectoral priorities.

Encourage adoption of the framework by public and private coal companies.

Facilitate data sharing and stakeholder consultations.

Support awareness of government scheme coverage to inform CSR additionality.

Review sector-level CSR performance dashboards.

Encourage knowledge sharing across companies.

6.5 Community interface and grievance governance

Each coal company should maintain a community interface process that is separate from routine public relations. The process should include village-level consultations, stakeholder registers, public notice of approved CSR projects, feedback collection, grievance registration, time-bound grievance resolution, and escalation to senior CSR leadership where grievances remain unresolved.

The grievance mechanism should record the nature of grievance, location, stakeholder category, date received, responsible officer, action taken, closure status, and whether the issue required remediation. This creates the evidence base required for BRSR Principle 8 community grievance disclosures and GRI local community reporting.

6.6 Convergence with district development priorities and fund-flow traceability

In many coal-bearing districts, CSR planning is closely connected to district development priorities, and part of a company's CSR may be taken up in coordination with district administration. This convergence is consistent with the statutory preference for local-area development under Section 135 and with district and national development priorities. The framework recommends that such convergence be structured so that it stays both effective and fully compliant:

Align any convergence-based activity with the company's own need assessment and with Schedule VII, so that district priorities and community-identified needs reinforce one another rather than compete.

Where CSR is delivered through an external channel, route it through a channel eligible under Rule 4(1) of the CSR Rules-for example, a government-established or registered implementing agency holding a CSR-1 registration-so that the delivery route is compliant.

Keep a written arrangement recording the deliverables, beneficiary data, and utilisation evidence to be shared with the company, so that project-level traceability is maintained and utilisation can be certified by the Board and CFO under Rule 4(5).

The company remains accountable for its CSR compliance and reporting, whichever channel is used to deliver the activity.

6.7 Institutional capacity and dedicated CSR structures

The pilot confirmed that CSR is often handled as an additional charge of operational staff, without a dedicated team or specialised social-development capacity. To deliver the planning, monitoring, and reporting expected by this framework, coal companies should strengthen institutional capacity as follows:

CSR cells should include staff with a background in social or community development, rural development, or allied fields, and should not rely solely on operational or technical staff carrying CSR as an additional responsibility.

Subsidiaries and companies with substantial CSR budgets should consider a dedicated, standalone CSR unit or centre with clear ownership of need assessment, agency selection, monitoring, data, and reporting.

Peer public sector models, such as the standalone foundation structure used by some other central public sector enterprises, show how independent fund tracking, a dedicated agency-selection process, and specialised social-sector staffing can improve visibility and control. Adoption should be proportionate to the size of the CSR programme.

Capacity building of CSR staff should be a recurring activity, supported at corporate and sector level.

7. CSR Planning Cycle

The framework recommends the following CSR lifecycle stages:

Stage	Purpose	Key outputs
1. Operating-area mapping	Understand operating geography and community context	Mine/area profile, affected villages, demographic profile
2. CSR eligibility screening	Exclude statutory obligations and non-CSR activities early	Eligibility note, Schedule VII mapping
3. Need assessment	Identify priority development gaps	Baseline report, need matrix, vulnerability map
4. Government scheme review	Avoid duplication and identify gaps - required under Companies (CSR Policy) Rules, 2014 additionality principle	Scheme coverage note, additionality matrix
5. Stakeholder consultation	Capture community and institutional priorities	Consultation minutes, stakeholder register
6. Project identification	Convert needs into CSR project concepts	Project concept notes
7. Prioritisation	Rank projects objectively	Project scoring sheet
8. Approval and budgeting	Approve eligible and feasible projects	Annual Action Plan, budget sheet
9. Implementation	Execute projects through suitable mode	Workplan, agreements, implementation schedule
10. Monitoring and grievance review	Track progress, risks, and community concerns	Monthly/quarterly monitoring reports, grievance tracker
11. Completion and handover	Ensure outputs are complete and sustainable	Completion certificate, asset handover plan
12. Outcome and impact assessment	Measure change and learning	Outcome report, impact assessment, case studies

The planning cycle should be annual for the Annual Action Plan and rolling for large ongoing projects. For projects in active mining-affected areas, the company should avoid approving proposals that lack community demand evidence, asset-maintenance arrangements, baseline data, or a clear beneficiary definition.

8. CSR Thematic Pillars - Aligned with Schedule VII (i)–(xii)

This section sets out the full range of thematic pillars under which a coal company may plan its Corporate Social Responsibility (CSR) activities. The pillars are anchored in, and collectively cover, the thematic activity heads of Schedule VII of the Companies Act, 2013, namely clauses (i) to (xii). No eligible thematic area is omitted. Clause (xiii), inserted by G.S.R. 416(E) dated 27 May 2026, is not a thematic activity head but a mode of implementation, namely subscription to zero coupon zero principal instruments on the Social Stock Exchange. It is therefore addressed separately at Section 16.5 and is not mapped to a thematic pillar.

Each pillar is annotated with the Schedule VII clause it draws on and an indication of its typical relevance to the coal sector (most preferred, moderately used, or used selectively). These relevance tags reflect where coal companies have historically concentrated CSR spending; they are guidance, not restrictions. A company may undertake projects under any pillar so long as the activity satisfies Schedule VII, the Companies (CSR Policy) Rules, 2014, and is not a statutory obligation of the company.

Eligibility gate: Every activity proposed under any pillar must first pass the CSR Eligibility Screening (Tool 13) before it enters appraisal. The phrase “where CSR-eligible” in this section is a reference to that screen - it is a genuine gate, not a formality. Activities that are statutory obligations (mine closure, environmental clearance conditions, Rehabilitation & Resettlement compensation, or normal business operations) are not CSR, regardless of community benefit.

Table 8.1 lists the thematic pillars, the Schedule VII clause each draws on, and how widely each is currently used in the coal sector.

Pillar	Thematic pillar	Schedule VII clause	Use in the coal sector
8.1	Health, nutrition, and community well-being	(i)	Most preferred in coal sector
8.2	Education and digital learning	(ii)	Most preferred in coal sector
8.3	Livelihoods and skill development	(ii)	Most preferred in coal sector
8.4	Drinking water, sanitation, and hygiene	(i)	Most preferred in coal sector
8.5	Rural and community infrastructure	(x)	Most preferred in coal sector
8.6	Environment and natural resource stewardship	(iv)	Most preferred in coal sector
8.7	Support for vulnerable and marginalised groups	(iii)	Most preferred in coal sector
8.8	Sports and youth development	(vii)	Moderately used in coal sector
8.9	Heritage, art, culture, and public libraries	(v)	Used selectively in coal sector
8.10	Welfare of armed forces veterans, war widows, and dependants	(vi)	Used selectively in coal sector
8.11	Contributions to central government relief and welfare funds	(viii)	Used selectively in coal sector
8.12	Technology, innovation, and academic research	(ix)	Used selectively in coal sector
8.13	Slum area development	(xi)	Used selectively in coal sector
8.14	Disaster relief, rehabilitation, and resilience	(xii)	Moderately used in coal sector

8.1 Health, nutrition, and community well-being

Schedule VII clause	Clause (i)
Use in the coal sector	Most preferred in coal sector

No.	Illustrative CSR activities under this pillar
1	Mobile medical units for remote mining-affected villages.

No.	Illustrative CSR activities under this pillar
2	Strengthening public health facilities (equipment, diagnostics, and infrastructure support to government hospitals and health centres).
3	Maternal and child health interventions.
4	Nutrition support for vulnerable groups, including anaemia and malnutrition reduction.
5	Screening camps for non-communicable diseases (diabetes, hypertension, cancer).
6	Specialised health interventions of high coal-belt relevance - tuberculosis and respiratory disease screening, sickle cell anaemia programmes for tribal communities, and congenital heart disease screening and surgery support.
7	Mental health and substance abuse awareness, where community need is established.
8	Community health worker (ASHA/ANM) capacity support.
9	Community awareness on respiratory health, safe water, nutrition, and preventive care in mining-affected habitations.

8.2 Education and digital learning

Schedule VII clause	Clause (ii)
Use in the coal sector	Most preferred in coal sector

No.	Illustrative CSR activities under this pillar
1	School infrastructure and learning facilities.
2	Digital classrooms and smart learning support.
3	Remedial and bridge education in mining-affected communities, including support for out-of-school children.
4	Scholarships for disadvantaged students, including Scheduled Caste, Scheduled Tribe, and girl students.
5	STEM (Science, Technology, Engineering, and Mathematics) education and career guidance.
6	Library, laboratory, sports, and sanitation facilities in schools.
7	Teacher training and capacity building; e-learning devices for students.

8.3 Livelihoods and skill development

Schedule VII clause	Clause (ii)
Use in the coal sector	Most preferred in coal sector

No.	Illustrative CSR activities under this pillar
1	Skill training for youth from mining-affected communities, including ITI and recognised vocational trades.

No.	Illustrative CSR activities under this pillar
2	Women’s livelihood collectives and Self-Help Group (SHG) strengthening.
3	Entrepreneurship and micro-enterprise development.
4	Market linkage support, including for Micro, Small and Medium Enterprises (MSMEs) and tribal forest produce.
5	Training linked to local economic opportunities.
6	Livelihood support for communities affected by land-use changes and mining transition, including alternative livelihoods as mines approach closure.
7	Agriculture, horticulture, livestock, and allied livelihood support where it serves community income.

8.4 Drinking water, sanitation, and hygiene

Schedule VII clause	Clause (i)
Use in the coal sector	Most preferred in coal sector

No.	Illustrative CSR activities under this pillar
1	Community drinking water systems, including piped water supply where it supplements government schemes.
2	Water quality testing and treatment, including fluoride and arsenic removal and mine-water reclamation for community use where safe and permissible.
3	Household and community sanitation facilities.
4	School sanitation and menstrual hygiene management.
5	Behaviour change communication for hygiene and Water, Sanitation and Hygiene (WASH) practices.

8.5 Rural and community infrastructure

Schedule VII clause	Clause (x)
Use in the coal sector	Most preferred in coal sector

No.	Illustrative CSR activities under this pillar
1	Community halls, anganwadi centres, school buildings, and health sub-centres.
2	Rural connectivity and public-use infrastructure where CSR-eligible.
3	Solar lighting for community assets and public spaces.
4	Rural electrification and last-mile connections where eligible.
5	Infrastructure for persons with disabilities (accessible public buildings and facilities).
6	Drinking water infrastructure, irrigation support, and rural market infrastructure of community benefit.

8.6 Environment and natural resource stewardship

Schedule VII clause	Clause (iv)
Use in the coal sector	Most preferred in coal sector

No.	Illustrative CSR activities under this pillar
1	Plantation and ecological restoration in eligible community and public areas, including greening of reclaimed land where it is not a statutory mine-closure obligation.
2	Water conservation and watershed development - check dams, contour bunding, and groundwater recharge.
3	Rejuvenation of community ponds and water bodies.
4	Contribution to the Clean Ganga Fund, the central government fund for the rejuvenation of the river Ganga, expressly named under Schedule VII (iv).
5	Waste management in villages and local institutions, including composting and plastic-waste reduction.
6	Renewable energy for schools, health centres, and community buildings, including solar and community biogas.
7	Biodiversity awareness, community green spaces, and eco-parks on reclaimed land.
8	Animal welfare and agroforestry - veterinary camps, fodder support, and farm forestry, as expressly provided under Schedule VII (iv).

8.7 Support for vulnerable and marginalised groups

Schedule VII clause	Clause (iii)
Use in the coal sector	Most preferred in coal sector

No.	Illustrative CSR activities under this pillar
1	Projects for Scheduled Tribes, Scheduled Castes, and economically weaker groups, with a focus on reducing inequalities.
2	Support for persons with disabilities - aids and appliances, rehabilitation, and skill training.
3	Women and child development interventions, including women’s safety, legal literacy, and protection of the girl child.
4	Homes and hostels for women and orphans, and old-age homes - as expressly provided under Schedule VII (iii).
5	Elderly care and community support services.
6	Inclusion-focused education and livelihood support for marginalised communities.
7	Crèche and childcare support for working women.

8.8 Sports and youth development

Schedule VII clause	Clause (vii)
Use in the coal sector	Moderately used in coal sector

No.	Illustrative CSR activities under this pillar
1	Rural sports infrastructure - playfields, sports rooms, and equipment.
2	Training and equipment support for youth.
3	District and state-level tournaments, talent identification, and sports scholarships.
4	Promotion of women’s and girls’ sports.
5	Support for Paralympic and nationally recognised and Olympic sports, including coaching support, as provided under Schedule VII (vii).
6	Yoga, traditional sports, and community health events such as marathons.

8.9 Heritage, art, culture, and public libraries

Schedule VII clause	Clause (v)
Use in the coal sector	Used selectively in coal sector

No.	Illustrative CSR activities under this pillar
1	Protection of national heritage, art, and culture, including restoration of buildings and sites of historical importance.
2	Setting up and equipping public libraries and community reading rooms.
3	Promotion and development of traditional arts, handicrafts, and handlooms, including artisan training and market access.
4	Preservation of tribal art, folk music, traditional dance, and intangible cultural heritage of mining regions.
5	Coal-heritage museums and interpretive centres that serve community education (for example, coal-mining heritage museums on or near coalfields).
6	Support to classical and folk performers and cultural festivals, where aligned with community development and CSR eligibility.

8.10 Welfare of armed forces veterans, war widows, and dependants

Schedule VII clause	Clause (vi)
Use in the coal sector	Used selectively in coal sector

No.	Illustrative CSR activities under this pillar
1	Medical support and health camps for veterans and their dependants.
2	Skill development and livelihood support for veteran dependants, including placement linkage.
3	Education scholarships for the children of martyrs and of Central Armed Police Force (CAPF) and Central Para Military Force (CPMF) personnel.
4	Housing and welfare support for ex-servicemen below the poverty line and for war widows.
5	Assistive devices and rehabilitation for disabled ex-servicemen.
6	Grievance support and legal aid for veterans.
7	Coal-sector specific note: the engagement of ex-servicemen through the Coal India–Directorate General Resettlement (DGR) coal loading and transportation model is a long-standing sector practice that aligns with veteran welfare objectives.

8.11 Contributions to central government relief and welfare funds

Schedule VII clause	Clause (viii)
Use in the coal sector	Used selectively in coal sector

No.	Illustrative CSR activities under this pillar
1	Contribution to the Prime Minister’s National Relief Fund (PMNRF) and PM CARES Fund.
2	Contribution to central or state government funds set up for the socio-economic development and welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes, minorities, and women.
3	Contribution to other funds notified by the Central Government for socio-economic welfare purposes under this clause, where applicable.

Compliance caution: Schedule VII clause (viii) covers only funds set up by the Central Government. A Chief Minister’s Relief Fund or a general State Relief Fund is not included in Schedule VII, and a contribution to such a fund does not qualify as CSR expenditure (Ministry of Corporate Affairs General Circular No. 15/2020, FAQ 2). A contribution toward a State Disaster Management Authority for a notified disaster is separately eligible under Schedule VII clause (xii) (Section 8.14), not under this pillar.

These are fund contributions, not implemented projects. They are tracked by receipt and acknowledgement from the receiving fund, and disclosed in the CSR-2 filing and

Business Responsibility and Sustainability Report (BRSR). Where the receiving fund publishes utilisation data, the company should record and disclose it.

8.12 Technology, innovation, and academic research

Schedule VII clause	Clause (ix)
Use in the coal sector	Used selectively in coal sector

No.	Illustrative CSR activities under this pillar
1	Research and development collaborations with Indian Institutes of Technology (IITs), National Institutes of Technology (NITs), and national laboratories on coal-sector sustainability, clean-coal technology, and environmental technology.
2	Research fellowships and scholarships for scholars at national institutions.
3	Digital education platforms delivered through academic institutions or government enterprises (for example, through Educational Consultants India Limited, EdCIL).
4	Support for traditional medicine and AYUSH (Ayurveda, Yoga and Naturopathy, Unani, Siddha, and Homoeopathy) research, and mine safety and environmental research at national laboratories.
5	Coal-sector specific note: collaborations such as those with national mining and fuel research institutes on clean-coal, mine-water, and dust-mitigation research illustrate this pillar's relevance to the sector.

Contribution to incubators or research and development projects in the field of science, technology, engineering and medicine, funded by the Central Government, a State Government, a Public Sector Undertaking, or any agency of the Central or State Government; and contributions to public-funded universities, Indian Institutes of Technology (IITs), National Laboratories, and autonomous bodies established under the Department of Atomic Energy, the Department of Biotechnology, the Department of Science and Technology, the Department of Pharmaceuticals, the Ministry of AYUSH, and the Ministry of Electronics and Information Technology, and other bodies, namely the Defence Research and Development Organisation, the Indian Council of Agricultural Research, the Indian Council of Medical Research, and the Council of Scientific and Industrial Research, engaged in research in science, technology, engineering and medicine aimed at promoting the Sustainable Development Goals, as currently substituted under Schedule VII (ix).

8.13 Slum area development

Schedule VII clause	Clause (xi)
Use in the coal sector	Used selectively in coal sector

No.	Illustrative CSR activities under this pillar
1	Safe drinking water and sanitation in slum settlements, including standposts, Reverse Osmosis (RO) units, and community toilet complexes.
2	Solar and street lighting for slum areas.
3	Housing improvement support for Below Poverty Line (BPL) slum families.
4	Skill training and digital-literacy centres for slum youth and women.
5	Nutrition, early childhood, and health support for slum children, including anganwadi support.
6	Particularly relevant where mining townships and operations are located near or adjoining urban slum settlements.

8.14 Disaster relief, rehabilitation, and resilience

Schedule VII clause	Clause (xii)
Use in the coal sector	Moderately used in coal sector

No.	Illustrative CSR activities under this pillar
1	Disaster response and relief support where CSR-eligible, including contributions of relief material and emergency assistance.
2	Rehabilitation and reconstruction of community assets after disasters - schools, power supply, roads, wells, and community buildings.
3	Community resilience infrastructure, including flood-resilient drainage and early-warning systems.
4	Heat, flood, drought, and emergency preparedness in vulnerable geographies.
5	Post-disaster livelihood restoration, including seed and tool distribution.
6	Water ambulances and emergency transport where required by local conditions.

8.15 Coverage of Schedule VII across the thematic pillars

The table below confirms that the thematic pillars collectively cover the thematic activity heads of Schedule VII, namely clauses (i) to (xii). Clause (xiii), being a mode of implementation rather than a thematic head, is dealt with at Section 16.5. It also allows a reviewer to verify completeness at a glance and supports thematic-breadth scoring under the CSR Performance Index.

Schedule VII clause	Thematic pillar(s)	Coal-sector relevance
(i)	8.1 Health; 8.4 Water, sanitation & hygiene	Most preferred
(ii)	8.2 Education; 8.3 Livelihoods & skills	Most preferred
(iii)	8.7 Vulnerable & marginalised groups	Most preferred
(iv)	8.6 Environment & natural resource stewardship	Most preferred

Schedule VII clause	Thematic pillar(s)	Coal-sector relevance
(v)	8.9 Heritage, art, culture & libraries	Used selectively
(vi)	8.10 Armed forces veterans & dependants	Used selectively
(vii)	8.8 Sports & youth development	Moderately used
(viii)	8.11 National & state relief and welfare funds	Used selectively
(ix)	8.12 Technology, innovation & academic research	Used selectively
(x)	8.5 Rural & community infrastructure	Most preferred
(xi)	8.13 Slum area development	Used selectively
(xii)	8.14 Disaster relief, rehabilitation & resilience	Moderately used

Read together with the SCHEDULE_VII_SDG_MAP and KPI sheets of the CSR SDG-KPI Guidance Workbook, each pillar links to prospective projects, SDG targets, GRI and BRSR disclosures, and short-term and long-term Key Performance Indicators (KPIs). A company should select projects from the pillars most relevant to assessed community needs, while ensuring breadth across Schedule VII over time.

8.16 Mine lifecycle and community transition

This pillar covers community-facing CSR activities that support long-term development in coal regions before, during, and after mine closure. It must not be used to classify statutory mine closure, rehabilitation, R&R compensation, environmental clearance compliance, or other legal obligations as CSR. Companies should use the Mine Lifecycle Transition Community Readiness Checklist (set out in the Technical Addendum) to assess villages near mines scheduled for closure or production reduction within the next five to ten years. As required by the Companies (CSR Policy) Rules, 2014, all projects under this pillar should be reviewed against active government scheme coverage to ensure CSR is additional and does not duplicate publicly funded programmes in the same area.

Indicative CSR-eligible interventions may include:

Alternative livelihood planning for host communities where mining dependence is high.

Skill development for youth, women, self-help groups, artisans, farmers, and micro-enterprises in non-mining livelihoods.

Community institution strengthening for post-project asset management.

Support for schools, health facilities, drinking-water assets, and community infrastructure that require continuity planning after mining activity reduces.

Community consultation, awareness, and development planning linked to the Ministry of Coal’s RECLAIM approach, where such activities are voluntary, community-facing, and CSR-eligible (Ministry of Coal PIB release on RECLAIM).

Environmental stewardship projects on eligible public/community land, provided they are not substitutes for statutory mine closure or environmental compliance obligations.

8.17 Behaviour change and sustained community engagement

This is a cross-cutting design requirement rather than a separate Schedule VII activity head. The pilot confirmed that providing infrastructure, equipment, or services alone does not reliably produce development outcomes, because lasting change depends on community awareness, participation, and ownership. Projects across all pillars should therefore pair the physical or service component (the hardware) with a community-engagement component (the software).

Each asset or service project should include an engagement and awareness plan covering how the community will be informed, involved, and supported to use and maintain the asset or service.

Projects should provide for sustained engagement beyond the point of asset creation, with a defined period and responsible party, rather than ending at handover.

Behaviour-change activities, for example on health, hygiene, education, or asset use, should have their own simple indicators so that change in practice, not just provision of facilities, can be tracked.

Community institutions, self-help groups, and local volunteers should be involved in engagement so that ownership is built locally.

9. SDG Mapping Framework (refer to the workbook)

9.1 Purpose

SDG mapping should help companies show how CSR projects contribute to national and global development priorities. It should not replace the statutory requirement to ensure CSR eligibility under Schedule VII.

9.2 Mapping hierarchy

Level	Mapping question
Schedule VII	Which eligible CSR category does the project fall under?
CSR theme	Which framework pillar does it support?
SDG goal and target	Which SDG goal and target does it contribute to?
KPI	Which output and outcome indicators will measure contribution?

9.3 Indicative SDG mapping (for details refer to the workbook)

CSR pillar	Relevant SDGs	Indicative target logic
Health and nutrition	SDG 2, SDG 3	Nutrition, health access, disease prevention
Education	SDG 4	Inclusive and quality education

CSR pillar	Relevant SDGs	Indicative target logic
Livelihoods and skills	SDG 1, SDG 5, SDG 8, SDG 10	Poverty reduction, women's economic participation, decent work
Water and sanitation	SDG 3, SDG 6	Safe water, sanitation, hygiene
Community infrastructure	SDG 9, SDG 10, SDG 11	Inclusive infrastructure and local services
Environment	SDG 6, SDG 7, SDG 12, SDG 13, SDG 14, SDG 15	Renewable energy, climate action, land and biodiversity
Vulnerable groups	SDG 1, SDG 5, SDG 10	Inclusion and reduced inequalities
Mine lifecycle and community transition	SDG 1, SDG 4, SDG 8, SDG 10, SDG 11	Economic diversification, skilling, resilient local institutions

Two further Sustainable Development Goals are addressed by the framework as a whole rather than by a single CSR pillar and do not appear in the table above. SDG 16 (Peace, Justice and Strong Institutions) is addressed through the governance and grievance-redressal provisions at Sections 6 and 6.5. SDG 17 (Partnerships for the Goals) is addressed through the government scheme additionality and district convergence provisions at Sections 4.3 and 6.6. Both are treated as cross-cutting goals in the workbook rather than mapped to a single Schedule VII clause.

9.4 Worked activity-level mapping example

Activity: Mobile medical units providing preventive health care in mining-affected villages within 25 km of a coal mine.

Schedule VII clause: Item (i) - promoting health care including preventive health care. CSR theme: Health, nutrition, and community well-being (Pillar 8.1). SDG goals and targets: SDG 3.3 (end communicable diseases including TB), SDG 3.8 (achieve universal health coverage). BRSR linkage: Principle 8 Essential 1. Output KPIs: persons screened per camp; number of camps held; villages covered. Outcome KPIs: presumptive TB cases identified and referred to NTEP; UHC enrolment facilitated; beneficiary satisfaction score. Impact KPIs (18–24 months): change in TB case detection rate; reduction in out-of-pocket health expenditure. Asset sustainability check: mobile unit O&M plan, fuel and consumable cost source, replacement cycle, and district health authority linkage all confirmed before project sanction.

10. KPI Framework (refer to the workbook)

10.1 KPI levels

KPI level	Definition	Example
Input	Resources invested	CSR expenditure, staff time, partner resources
Activity	Actions completed	Number of camps held, trainings conducted
Output	Direct deliverables	Number of beneficiaries screened, classrooms built

KPI level	Definition	Example
Outcome	Short- to medium-term change	Improved attendance, increased income, reduced disease incidence
Impact	Long-term development change	Improved quality of life, community health, sustained livelihoods

10.2 KPI design principles

Specific to project objectives.

Measurable with available data.

Comparable across locations where possible.

Sensitive to beneficiary profile and vulnerability.

Capable of being verified.

Linked to SDG and reporting requirements.

Not limited to expenditure or activity counts.

10.3 Core CSR KPI categories

Category	Core indicators
Reach	Number of beneficiaries, households, villages, institutions covered
Inclusion	Share of beneficiaries from vulnerable groups
Financial	Budget approved, funds released, funds utilised, variance
Timeliness	Milestones completed on schedule
Quality	Beneficiary satisfaction, technical quality checks, grievance resolution
Outcome	Theme-specific change indicators
Sustainability	Asset handover, O&M plan, local ownership
Reporting	Data completeness, evidence availability, reporting timeliness

10.4 Output versus outcome: operational definitions by project type (for indicative purpose only)

Section 10.1 defines outputs and outcomes in general terms. The pilot showed that teams need clearer, project-specific definitions to apply the distinction in practice. An output is what the project directly produces or delivers. An outcome is the change in people’s lives, behaviour, or conditions that results from using those outputs. Impact is the longer-term, deeper change to which the outcome contributes. The examples below illustrate the distinction by project type.

Project type	Example output	Example outcome	How the outcome is measured
School infrastructure or digital learning	Classrooms built; smart-class equipment installed	Improved attendance and learning levels among enrolled children	Attendance records and periodic learning assessments before and after

Project type	Example output	Example outcome	How the outcome is measured
Mobile medical unit or health camp	Number of camps held; persons screened	Earlier detection and referral; reduced out-of-pocket spend on routine care	Referral and follow-up data; beneficiary survey on access and expenditure
Drinking water or sanitation asset	Water systems or toilets constructed and functional	Sustained use and improved hygiene practice in the habitation	Functionality checks over time and a short hygiene-practice survey
Skill or livelihood training	Number of persons trained; self-help groups supported	Trainees in employment or earning additional income after training	Tracking of placement or income three to six months after training

11. Project Prioritisation Framework

11.1 Rationale

Coal companies receive a large number of CSR requests from communities, district administrations, elected representatives, NGOs, and internal units. A transparent scoring system is required to select projects fairly and defensibly.

11.2 Suggested scoring matrix

Basis and limitations. *This scoring supports a structured discussion; it does not replace the judgement of the CSR Committee or the Board, in whom the decision rests under Section 135. Scores should be recorded with the reasoning behind them, and a proposal that scores lower may still be approved where there is a documented reason. No proposal should be declined on the score alone.*

Criterion	Weight	Scoring guidance
CSR eligibility and compliance	15	Strong Schedule VII fit and no statutory-obligation conflict
Community need severity	15	Evidence from baseline, district data, or consultations
Local-area relevance	10	Mining-affected/project-affected/host-community focus
Vulnerable-group benefit	10	Benefits disadvantaged groups directly
Outcome potential	15	Clear and measurable development outcomes
Implementation feasibility	10	Capable partner, realistic timeline, manageable risks
Sustainability of asset/outcome	10	O&M, ownership, and continuity plan
Convergence potential	5	Aligns with government schemes or district plans
Scalability/replicability	5	Can be expanded or replicated
Reporting and data readiness	5	KPIs and evidence can be collected

Criterion	Weight	Scoring guidance
Total 100 Dimension 4 - Implementation Efficiency (Weight: 10%): Scoring under this dimension has been updated to include an explicit assessment of implementing agency due diligence. The Exemplar band (score 7-10) requires full due diligence documentation (CSR-1 verification, competitive selection process, and performance track record). The Progressing band (score 4-6) requires partial due diligence. The Developing band (score 1-3) is indicated where due diligence is absent or where the same implementing agency has been used without review of prior performance. This update is reflected in the CSR SDG-KPI Guidance Workbook (PERFORMANCE_INDEX sheet, Dimension 5 rubric).		Projects above threshold proceed to approval

11.3 Decision thresholds

Score	Decision
80-100	High priority; consider for approval
65-79	Approve subject to refinement
50-64	Rework proposal or defer
Below 50	Do not approve unless exceptional justification exists

12. Implementation Framework

12.1 Implementation modes

Direct implementation by company CSR teams.

Government departments or district authorities.

Registered implementing agencies.

Academic or technical institutions.

Collaborative projects with other companies.

Public-private-community partnerships.

12.2 Implementing agency due diligence

> **Basis and limitations.** *This screen supports a company's own due diligence before sanction. It records matters that a reviewing officer may wish to inquire into further; it does not establish wrongdoing and is not a finding against any organisation. An entry recorded here should prompt enquiry and a documented explanation, not an automatic conclusion. Any organisation about which a matter is recorded should be given a fair opportunity to respond before a decision is taken, and the reasons for the final decision should be placed on record. This framework confers no power to exclude, list or publish information about any organisation, and any such action remains a matter for the company concerned under its own procurement and legal procedures.*

Legal registration and eligibility.

Track record in relevant thematic area.

Geographic experience.

Financial management systems.

Human resources and field presence.

Monitoring and reporting capability.

Safeguarding and community engagement practices.

Conflict of interest declarations.

Past audit observations or adverse records.

12.3 Implementation controls

Sanction order or approval note.

Project agreement or MoU.

Detailed implementation plan.

Budget and fund release schedule.

KPI and reporting framework.

Beneficiary identification method.

Risk register.

Monitoring schedule.

Documentation requirements.

Completion and handover plan.

12.4 Implementing-agency selection and NGO quality monitoring

Implementing agencies and NGOs deliver much of the CSR on the ground, and the pilot highlighted two needs: a selection approach suited to social-development work, and quality monitoring across the project, not only at entry. Selecting agencies on lowest cost alone may not produce the best social outcomes. Where the applicable procurement rules permit, companies should use a quality-and-cost based approach that weighs the agency's technical capability, field presence, and track record alongside cost, rather than cost alone. The quality of each agency's work should then be monitored at three stages.

Stage	What to check	Evidence
Pre-selection	Legal eligibility and Form CSR-1 registration, relevant thematic and geographic experience, financial systems, field presence, references, and conflict-of-interest declaration	Completed due-diligence checklist and scoring
During implementatio n	Adherence to plan and timeline, quality of work, beneficiary feedback, financial discipline, and responsiveness to issues	Monitoring-visit notes, beneficiary feedback, milestone and utilisation records

Stage	What to check	Evidence
Post-project	Quality and functionality of deliverables, achievement of outputs and early outcomes, and community satisfaction	Completion verification, outcome data, and a short community feedback record

Persistent quality or compliance concerns should be recorded and weighed in future agency selection.

Selection should also be insulated from extraneous influence. The choice of implementing agency should rest with the company's CSR governance structure and be made on merit, against the published eligibility and scoring criteria, rather than on any single individual's preference. Where a particular agency is recommended from any external source, that recommendation should be assessed against the same criteria and the assessment recorded, rather than acted on automatically. Each person involved in selection should sign a conflict-of-interest declaration, and the selection decision and the reasons for it should be documented. A transparent, merit-based and well-documented process of this kind protects the integrity of CSR spending, is consistent with the transparency and fairness expected of public-sector selection, and gives the company a clear and defensible basis for every selection it makes.

12.5 Community asset stewardship and accountability

The pilot found that assets and donated items are sometimes underused or misused after handover. To protect the value of CSR assets, every asset or equipment project should have a stewardship and accountability arrangement built in from the start:

A named owner or community committee should be identified for each asset, with a simple usage and maintenance agreement recording responsibilities and operating-cost arrangements.

Handover should be documented, listing the asset, its condition, the responsible party, and the intended use.

Utilisation should be verified after handover at defined intervals, for example at three, six, and twelve months, to confirm the asset is being used as intended, with findings recorded.

Where an asset is found unused or misused, corrective steps and, where relevant, the engagement activity required to restore proper use should be planned and tracked.

13. Monitoring, Evaluation, and Impact Assessment

Basis and limitations. *Community-level change arises from many causes, of which a single CSR project is one. Findings recorded here describe a contribution and should not be read as establishing that a project caused the change observed. Sample sizes, baseline availability and recall period each affect reliability, and these should be stated alongside any finding. Assessment conclusions are advisory and are not a determination of compliance with any statutory requirement.*

13.1 Monitoring approach

Physical progress.

Financial utilisation.

Beneficiary coverage.

Milestone completion.

Output quality.

Risks and bottlenecks.

Grievances and corrective action.

Documentation and evidence.

Asset utilisation after handover, verified at defined intervals.

Progress of behaviour-change and community-engagement activities, not only physical delivery.

13.2 Evaluation levels

Level	Timing	Purpose
Baseline	Before project	Establish starting point
Process monitoring	During project	Track implementation quality
Output verification	At milestone/completion	Confirm deliverables
Outcome assessment	3-12 months after completion	Assess early changes
Impact assessment	As per materiality/statutory requirement	Assess deeper long-term change

13.3 Impact dimensions

Social impact.

Economic impact.

Environmental impact.

Institutional impact.

Inclusion impact.

Sustainability impact.

Others (please specify)

14. CSR Performance Index (refer to the workbook for details)

> **Basis and limitations.** *This assessment is a management tool of this framework, intended to help a company review its own systems and track improvement over time. It is based on information that was documented and available to the assessing team at the time of assessment, and a score reflects what is recorded rather than the full extent of what a company may have achieved. It is not an audit, a certification, a credit or regulatory rating, or a measure of the quality or adequacy of any company's CSR expenditure. It should not*

> *be used as the sole basis for any decision affecting a company, its officers or its funding, and it carries no statutory consequence.*

For the purposes of scoring under the CSR Performance Index, the CSR Committee meeting frequency sub-factor is indicative: a company recording two or more Committee meetings in a financial year shall receive full marks under this sub-factor; one recorded meeting shall receive partial credit; and no recorded meetings shall receive no credit. This is an indicative scoring criterion and does not create a statutory obligation, as Section 135(1) of the Companies Act, 2013 prescribes Committee composition but does not mandate a minimum meeting frequency. Under Dimension 3 of the Index (Project Coverage Across Schedule VII Themes), the framework includes a portfolio diversification assessment: companies implementing the same project type across multiple years without evidence of continued community need shall score lower on breadth of coverage, and the CSR Committee shall document justification for recurring project types.

14.1 Purpose

The CSR Performance Index is intended to compare the maturity, effectiveness, and impact orientation of CSR systems across coal companies and subsidiaries. The index is intended to support internal review and healthy comparison rather than punitive ranking. The dimension weights below were calibrated using the findings of the Phase 2 pilots conducted with Mahanadi Coalfields Limited (PSU cohort) and CG Natural Resources Private Limited (private cohort). The pilots also confirmed that the index should read fairly across companies at different stages of maturity and statutory applicability, including entities that are not yet obligated under Section 135.

14.2 Index structure

No.	Dimension	Weight	What it measures
1	Governance and compliance	15	CSR Committee functioning, policy currency, statutory filings and Board oversight
2	Need assessment and planning quality	15	Documented need assessment, community consultation and Annual Action Plan quality
3	Project coverage across Schedule VII themes	10	Breadth of thematic coverage relative to assessed community need
4	Project quality and SDG mapping depth	10	Defensible mapping of activities to goals and targets
5	Implementation efficiency	10	Utilisation against the approved plan and timeliness of delivery
6	Output and outcome performance	15	Achievement against short-term indicators
7	Inclusion and local-area focus	10	Reach among vulnerable groups and within the operating area
8	Impact assessment and long-term indicator tracking	5	Impact studies undertaken and long-term indicators tracked

No.	Dimension	Weight	What it measures
9	Reporting, disclosure and data quality	5	Completeness and verifiability of CSR-2, Board Report and BRSR data
10	Community feedback and grievance resolution	5	Grievances received, resolved and closed with recorded satisfaction
	Total	100	

Source and basis: dimension weights and scoring rubrics constructed by the Indian Institute of Corporate Affairs for this framework and reviewed following the Phase 2 pilot studies. They are a recommendation of this framework, are not prescribed by any statute, rule or Government guideline, and carry no statutory consequence. Recognition bands are for internal self-assessment only.

14.3 PSU and private company comparison

The index should use a common core score with adjustments to reflect differences in scale, maturity, operating footprint, and statutory applicability. CIL subsidiaries may be compared within a PSU cohort, and private companies within a private-company cohort.

15. International Practice Comparison

Basis and limitations. *The peer comparison uses only information published by the comparator companies themselves, in the reporting years stated, and applies a scoring method constructed by this framework. Disclosure practice varies between jurisdictions and reporting standards, so a lower score may reflect differences in what a company is required to publish rather than differences in what it does. The scores are not externally published, externally audited or externally awarded ratings, and no adverse inference about any company included in the comparison should be drawn from them. They are included to help Indian coal companies identify practices worth considering, and for no other purpose.*

The international practice comparison measures the sophistication of CSR governance systems - including formalised need assessments, KPI frameworks, impact tracking mechanisms, and SDG-aligned disclosures - rather than the quantum or quality of community impact achieved. A lower benchmarking score reflects an opportunity to formalise systems that are already delivering community development impact. Companies are advised to communicate this distinction clearly in their Annual Reports and stakeholder briefings to ensure accurate interpretation of benchmarking results.

15.1 Benchmarking purpose

International practice comparison should help Indian coal companies identify practices that improve community development outcomes, not mechanically import frameworks designed for different regulatory systems.

15.2 Benchmarking dimensions

Dimension	Benchmarking question
Community engagement	Are communities involved in planning and feedback?
Local development	Are investments linked to local development plans?
Vulnerability focus	Are vulnerable groups identified and prioritised?
Impact measurement	Are outcomes and impacts measured beyond spending?
Transparency	Are CSR/community investments publicly reported?
Grievance handling	Are community concerns captured and resolved?
Closure and transition	Are mining lifecycle and post-mining community needs considered?
Environmental restoration	Are community-facing environmental projects integrated?

15.3 Benchmarking reference practices

Reference practice	Relevant lesson for Indian coal CSR
ICMM social performance principle	Mining companies should use inclusive approaches with local communities to identify development priorities and support lasting social and economic wellbeing in partnership with government, civil society, and development agencies (ICMM Principle 9).
ICMM local economic opportunity expectation	CSR and local development should include access for local enterprises to procurement and contracting opportunities across the project lifecycle (ICMM Principle 9).
ICMM stakeholder engagement expectation	Stakeholder engagement should be based on local-context analysis and include vulnerable groups, with access to effective grievance-resolution mechanisms (ICMM Principle 9).
GRI 12 Coal Sector Standard	Coal organisations should report their significant economic, environmental, and social impacts using GRI 12 together with the GRI Universal and Topic Standards.
GRI 14 (non-coal minerals only) Mining Sector Standard	Mining-sector reporting is moving toward consistent, granular, and complete reporting on mining impacts and contributions to sustainable development.

15.3.1 Global coal-company benchmarks

Five international coal and mining companies were benchmarked for community-facing CSR practices relevant to Indian coal companies. They are identified in this framework as Peer A, Peer B, Peer C, Peer D and Peer E, and are anonymised for presentation. The full benchmark table is set out in the International Practice Comparison Addendum. Key lessons are summarised below.

Peer D and Peer E: Lesson: annual CSR datasets linked to disclosure frameworks enable year-on-year comparability. Indian coal companies should maintain BRSR/GRI-ready data architecture rather than producing purely descriptive annual CSR reports.

Peer A: Provides the strongest benchmark for mine-level community economic development, including enterprise and supplier development and local procurement. Lesson: Indian coal CSR should include local MSME/vendor linkage and non-mining livelihood diversification as core CSR indicators linked to BRSR Principle 8.

Peer B: Provides the strongest benchmark for land reclamation and post-mine community-use planning. Lesson: Indian coal CSR should include CSR-eligible community transition activities aligned with the Ministry of Coal's RECLAIM framework, without booking statutory mine closure obligations as CSR.

Peer C: Provides a strong model for separating narrative case studies from quantitative performance metrics, and its local grievance reporting (1,334 community complaints tracked and categorised in 2024) offers a template for mine-site grievance metrics. Lesson: Indian coal companies should report grievance counts, categorisation, and closure rates at mine-site level as part of BRSR Section A Item 23 and GRI 413-1 disclosures.

15.4 Suggested benchmarking scorecard

Dimension	Indicator	Score basis
Community-led planning	Share of material CSR projects backed by need assessment and stakeholder consultation	0-5
Local-area focus	Share of CSR spend in project-affected/mining-affected/local areas	0-5
Inclusion	Beneficiary share from vulnerable and marginalised groups	0-5
Local economic development	Local MSME procurement linkage, livelihood outcomes, enterprise support	0-5
Asset sustainability	Share of infrastructure projects with O&M and handover plan	0-5
Grievance responsiveness	Resolution rate, remediation rate, average closure time	0-5
Reporting maturity	Completeness of BRSR/GRI/SDG-linked data fields	0-5
Learning and replication	Number of projects independently evaluated and replicated	0-5

16. Green Credit Suggestive Methodology (Optional)

Note: The permissibility of simultaneously earning monetisable Green Credits under the Green Credit Rules, 2023 (notified 12th October 2023 by the Ministry of Environment, Forest and Climate Change under the Environment (Protection) Act, 1986) on activities funded through mandatory CSR has not been explicitly addressed in either the Green Credit Rules or the Companies (CSR Policy) Rules, 2014. Companies proposing to register CSR-funded projects on the Green Credit Portal must obtain prior legal opinion from their Company Secretary or legal counsel. For reference, MCA General Circular No. 14/2021, FAQ 4.3 clarifies that CSR shall not be used to derive commercial marketing benefits; FAQ 4.1(v) excludes sponsorship activities for deriving marketing benefits from eligible CSR expenditure. Companies

may seek specific clarification from the Ministry of Corporate Affairs before implementation.

16.1 Scope

The Green Credit section is suggestive. It is intended to help coal companies identify CSR projects that may support environmental outcomes and may be assessed for alignment with applicable green credit mechanisms. It does not certify eligibility or guarantee issuance of green credits. The Government of India notified the Green Credit Rules on 12 October 2023 under the Environment Protection Act, 1986 (Green Credit Programme portal).

16.2 CSR-compatible green project categories

Category	Illustrative CSR project
Tree plantation and ecological restoration	Plantation on eligible degraded/community/public land with survival monitoring
Water conservation	Watershed works, pond restoration, recharge structures
Waste management	Village solid waste management, plastic waste reduction
Sustainable agriculture	Community agroforestry and soil conservation
Renewable energy for public assets	Solar power for schools, health centres, community buildings
Biodiversity and green spaces	Community biodiversity parks and native species restoration

16.3 Screening checklist

CSR eligibility under Schedule VII.

Whether the activity is voluntary and not a statutory compliance obligation.

Land ownership and permissions.

Baseline environmental condition.

Measurable environmental outcome.

Community benefit.

Maintenance and survival plan.

Monitoring period.

Documentation required by applicable green credit methodology.

Avoidance of double counting.

16.4 Suggestive process flow

Step	Action	Output
1. CSR eligibility confirmation	Confirm Schedule VII fit and ensure activity is not a statutory compliance obligation	CSR eligibility note
2. Green credit relevance screening	Check whether project falls within a category recognised by applicable green credit rules	Green credit screening note

Step	Action	Output
3. Land and permission check	Verify land status, ownership, community consent, and administrative permissions	Land/permission file
4. Baseline documentation	Record baseline land, water, biodiversity, or environmental condition	Baseline record
5. Project design	Define activities, technical design, community role, budget, schedule, and maintenance plan	Project plan
6. Registration or platform action	Follow the applicable digital portal/registry process where required	Registration record
7. Implementation and monitoring	Execute the project and monitor survival, maintenance, and environmental outcome	Monitoring reports
8. Verification and evidence	Compile photographs, geo-tagged records, third-party verification, and community evidence	Verification file
9. Credit application or disclosure	Submit through the applicable process if eligible and disclose status transparently	Application/disclosure note
10. Reporting integration	Link green project data with CSR, SDG, BRSR, and GRI reporting fields	Integrated reporting data

16.5 Related Mechanism: CSR through a Social Stock Exchange Instrument (Emerging Option)

Note (latest amendment): The Companies (CSR Policy) Amendment Rules, 2026 (G.S.R. 415(E) dated 27-05-2026) inserted a new Rule 4A, permitting a company to implement CSR activity by subscribing to a zero coupon zero principal instrument issued by a Not for Profit Organisation registered with the Social Stock Exchange segment of a recognised stock exchange, subject to a cap of 10 per cent of that company’s total CSR expenditure for the relevant financial year. Projects funded through this route are exempt from the independent impact assessment otherwise required under Rule 8(3). This is a recently introduced, optional route distinct from the Green Credit mechanism addressed elsewhere in this section, and coal companies considering it are advised to seek clarification from the Ministry of Corporate Affairs and their own Company Secretary before adoption, given the limited implementation experience with this route at the time of writing.

17. Community Trust and Social Value Framework

This section is anchored to MCA General Circular No. 14/2021, FAQ 4.3, which states: 'Companies shall not use CSR purely as a marketing or brand building tool for their business, but brand building as a collateral benefit does not vitiate the spirit of CSR.' Accordingly, all references in this section to goodwill, community trust, and reputational benefit are permissible as collateral effects of genuine social investment. Language such as 'brand promotion', 'marketing objective', or 'advertising benefit' shall not be used in CSR reporting. Reference: MCA General Circular No. 14/2021,

FAQ 4.3 and FAQ 4.1(v) - sponsorship for commercial marketing benefit is excluded from eligible CSR expenditure.

CSR can strengthen trust between coal companies and host communities when projects are need-based, participatory, well-implemented, and transparently reported. The framework provides a 100-point Community Trust and Social Value Index across eight dimensions: community grievance resolution (20 points), asset sustainability and O&M (20 points), community need and inclusiveness (12 points), outcome effectiveness (12 points), coal-region risk mitigation (10 points), transparency and BRSR readiness (10 points), convergence and additionality (8 points), and innovation and replicability (8 points). Companies are advised to use the Community Trust and Social Value Index as a structured, evidence-based record of community outcomes, and to report it alongside their CSR disclosures. The framework does not propose the monetisation of community trust, and no financial valuation of CSR goodwill or brand value is recommended. Any such valuation would be a commercial exercise outside the scope of Section 135 of the Companies Act, 2013 and is not supported by any Government of India source.

17.2 Suggested community trust indicators

Dimension	Indicator
Community trust	Beneficiary satisfaction score, repeat community participation
Responsiveness	Grievances resolved, consultation frequency
Visibility	Public awareness of CSR projects
Credibility	Third-party validation, case studies, audit quality
Inclusion	Participation of vulnerable groups
Sustainability	Functionality of assets after handover
Reputation	Positive media mentions, stakeholder endorsements

18. Dissemination Guidelines

18.1 Objectives

Inform communities about available CSR initiatives.

Improve transparency.

Showcase credible impact.

Support learning across coal companies.

Strengthen public trust.

Avoid exaggerated impact claims.

18.2 Dissemination channels

Channel	Use
Community meetings	Local awareness and feedback

Channel	Use
Company website	Public disclosure of CSR projects and reports
Annual report	Statutory and board-level reporting
BRSR report	Listed-entity sustainability disclosure
Case studies	Demonstration of outcomes
Social media	Responsible public communication
Ministry/CIL platforms	Sector-level visibility and knowledge sharing
International and sector knowledge platforms	Aligning CSR disclosures with GRI and BRSR so they are legible to external and international audiences, and sharing validated practices on Ministry of Coal, CIL, and recognised sector platforms

19. BRSR and GRI Reporting Alignment

19.1 Reporting scope

The framework aligns CSR activities only with CSR-relevant BRSR and GRI disclosures. It does not cover non-CSR workforce, HR, DEI, or occupational safety disclosures. For CSR purposes, BRSR should be used to structure India-specific responsible business disclosures, and GRI should be used to structure community, local economic, and coal-sector reporting.

19.2 BRSR alignment

BRSR disclosure area	CSR data required	Framework data source
Section A, Item 22	Whether CSR applies, turnover, net worth, CSR obligation/spend details	CSR finance and statutory reporting module
Section A, Item 23	Community grievance mechanism, complaints filed, pending, and remarks	Community grievance tracker
Section A, Item 24	Material community/social/environmental issues, risk/opportunity, mitigation approach	Need assessment, materiality, stakeholder consultation records
Principle 4 Essential 1-2	Stakeholder identification, engagement channels, frequency, purpose, vulnerable-group inclusion	Stakeholder register and consultation template
Principle 4 Leadership 1-3	Board feedback process, use of consultation in policy/activity design, action on vulnerable-group concerns	CSR Committee notes, Board notes, action-taken reports
Principle 8 Essential 1	SIA project details, independent agency status, public disclosure, web link	SIA and impact assessment register
Principle 8 Essential 2	Ongoing R&R projects, state/district, PAF coverage, payments	R&R data from relevant project/legal teams
Principle 8 Essential 3	Percentage of input material from MSMEs/small producers and district/neighbouring districts	Procurement data and local supplier definition

BRSR disclosure area	CSR data required	Framework data source
Principle 8 Essential 4	Mechanism to receive and redress community grievances	Grievance SOP and case register
Principle 8 Leadership	SIA corrective action, aspirational district spend, vulnerable-group beneficiaries, CSR project beneficiaries	CSR monitoring, KPI, and beneficiary database

19.3 GRI alignment

GRI disclosure area	CSR relevance	Framework data source
GRI 2-29 Stakeholder engagement	Describes community stakeholder categories, engagement channels, purpose, and use of engagement results	Stakeholder consultation register
GRI 3-3 Management of material topics	Explains management approach for material CSR/community topics	CSR policy, Annual Action Plan, monitoring framework
GRI 201-1 Economic value generated and distributed	Includes community investments as part of economic value distributed	CSR finance data and community investment table
GRI 203-1 Infrastructure investments and services supported	Captures community infrastructure such as schools, health, water, sanitation, roads, and public assets	Infrastructure project registry and asset handover records
GRI 203-2 Significant indirect economic impacts	Captures positive and negative local economic effects, including livelihood, supplier, and community impacts	Impact assessment and local economic development data
GRI 204-1 Local supplier spending	Supports disclosure of local procurement and district/MSME sourcing	Procurement module
GRI 413-1 Local community engagement, impact assessments, and development programmes	Requires data on community engagement, impact assessment, development programmes, and grievance processes	Need assessment, stakeholder engagement, SIA, CSR programme registry
GRI 413-2 Significant actual and potential negative impacts on local communities	Requires separate disclosure of negative impacts, vulnerability, exposure, severity, duration, reversibility, and scale	SIA/EIA/R&R/community impact data; not treated as CSR spend by default
GRI 12 Coal Sector topics 12.3, 12.8, 12.9, 12.10, 12.11	Adds coal-sector expectations on closure, economic impacts, local communities, land/resource rights, and indigenous peoples	Mine-site CSR/community supplement

GRI 413 distinguishes community development programmes from significant actual and potential negative impacts on local communities. The CSR framework should report positive CSR investments separately from adverse impact identification, mitigation, compensation, or remediation. This separation is critical for coal companies because CSR spend should not be presented as a substitute for legal compliance, R&R obligations, environmental clearance conditions, or remediation of operational impacts.

19.4 Mine-site reporting supplement

Mine/project name, district, state, and affected village list.

Stakeholder groups engaged, including vulnerable groups.

Need assessment status and date.

Major CSR projects by theme, budget, beneficiary group, and status.

Community grievances received, pending, addressed, and resolved through remediation.

SIA/R&R status, where applicable.

Local procurement/MSME linkage data, where available.

Mine lifecycle or closure-transition CSR activities, where applicable.

20. IT/System Specifications

20.1 Purpose

A CSR management information system should enable planning, approval, monitoring, reporting, and dashboarding. Each project record must capture at minimum: unique project ID; project title; company/subsidiary entity; mine/area/district/state location; GPS coordinates for assets; affected-area classification; Schedule VII clause; CSR theme pillar; SDG targets; BRSR and NGRBC principle mapping; CSR eligibility status; Annual Action Plan reference; approval authority and date; ongoing-project flag; implementation mode; implementing agency CSR-1 registration; output KPI code, target, and achievement; total beneficiaries disaggregated for SC/ST, women, PwD, and project-affected families; and grievance channel availability, count, and resolution status.

20.2 Core modules

Module	Key features
Project registry	Unique project ID, location, theme, budget, approval status
Need assessment	Baseline data, consultation records, vulnerability profile
Proposal appraisal	Scoring matrix, compliance checklist, approvals
Implementation tracking	Milestones, fund release, physical progress
KPI dashboard	Output, outcome, and impact indicators
Document repository	MoUs, invoices, utilisation certificates, photos, reports
Reporting	CSR annual report, BRSR/GRI data, board reports
Grievance and feedback	Community feedback, complaints, resolution status
Index module	CSR performance scoring

21. Implementation Roadmap

Phase	Timeline	Key actions
Phase 1: Draft framework	Up to 30 April 2026	Prepare draft framework and presentation for MoC
Phase 2: Pilot and refinement	Completed early June 2026	Pilots completed with Mahanadi Coalfields Limited and CG Natural Resources Private Limited; framework revised on the basis of field findings
Phase 3: Finalisation and training	Up to 5 July 2026	Final framework, annexures, capacity-building training

22. Annexures

The following annexures accompany the framework:

Tool 1: Project Concept Note Template

Tool 2: Need Assessment Template

Tool 3: Stakeholder Consultation Template

Tool 4: Project Prioritisation Scoring Matrix

Tool 5: CSR KPI Reference Register - Short-Term and Long-Term KPIs

Tool 6: SDG Mapping Tool - Schedule VII Thematic Clauses (i) to (xii)

Tool 7: Monitoring Report Template

Tool 8: Project Completion and Asset Handover Template

Tool 9: Impact Assessment Template

Tool 10: BRSR / GRI Data Collection Fields

Tool 11: CSR Performance Index Structure

Tool 12: Green Credit Screening Checklist

Tool 13: CSR Eligibility Screening Checklist (Tool 13)

Tool 14: Annual Action Plan Template (Tool 14)

Tool 15: Implementing Agency Due Diligence Checklist (Tool 15)

Tool 17: Community Grievance Register (Tool 16)

Annexure 1: Approved Source Register

Annexure 1: Approved Source Register

This register lists the only sources that may be cited as primary authority in the framework, its annexures, and all related addenda. Secondary sources should not be used as final citations in any government-facing deliverable under this project. All URLs below were validated as of April 2026.

Indian statutory and regulatory sources

MCA CSR FAQs (General Circular No. 14/2021, hosted by Ministry of Coal): coal.gov.in/sites/default/files/2024-04/FAQ_CSR.pdf. Authority: Section 135, Companies Act, 2013; Companies (CSR Policy) Rules, 2014; including the five per cent administrative overhead cap under Rule 7(1).

Ministry of Coal CSR page: coal.gov.in/CSR/about-csr. Authority: CIL/NLCIL/SCCL Rs. 2/tonne formula; coal-sector applicability.

CIL CSR Policy (August 2024 revision): coalindia.in/en-us/company/policies.aspx. Authority: 25 km / 80-20 rule; CIL governance thresholds (CIL policy only, not statutory).

MoC Stakeholder Consultation PIB (7 Oct 2025): pib.gov.in PRID 2175959. Authority: Framework mandate and consultation design expectations.

MoC Year-End Review 2025 / RECLAIM: pib.gov.in PRID 2213723. Authority: RECLAIM framework existence and CCO launch date (04.07.2025).

MoC Energy Security / Commercial Coal Mine Auction PIB (Apr 2026): pib.gov.in PRID 2253043. Authority: Continued MoC policy direction on community inclusion alongside commercial mining.

DPE CSR and Sustainability Guidelines for CPSEs: pib.gov.in. Authority: Two-tier CPSE governance; baseline/need-assessment and impact assessment supplementary requirements.

SEBI BRSR Circular (10 May 2021): SEBI/HO/CFD/CMD2/P/CIR/2021/562. SEBI BRSR Core Circular (12 July 2023): SEBI/HO/CFD/CFDSEC-2/P/CIR/2023/122. Authority: BRSR format and disclosures for Principle 8.

NGRBC Guidelines (National Guidelines on Responsible Business Conduct, MCA, 2019): mca.gov.in/Ministry/pdf/NationalGuildeline_15032019.pdf.

MoEFCC Green Credit Programme portal: moefcc-gcp.in. Green Credit Rules 2023 PIB: pib.gov.in PRID 2240640.

International and reporting-framework sources

GRI 413 (Local Communities, 2016): globalreporting.org. GRI 12 (Coal Sector Standard): globalreporting.org. GRI 14 (non-coal minerals only) (Mining Sector Standard): globalreporting.org.

ICMM Mining Principles (Principle 9, Social Performance): icmm.com. ICMM Community Development Toolkit: icmm.com.

International comparator sources: the published sustainability, ESG and annual reports of the five anonymised comparators, Peer A to Peer E, for the reporting years stated in the International Practice Comparison Addendum. All cited from official corporate reporting sources.

DOCUMENT 2

of the Comprehensive CSR Framework for Indian Coal Companies

CSR Implementation Tools and Templates

Tools 1 to 22 for Field Use

Prepared by

School of Business Environment

Indian Institute of Corporate Affairs

An institution under the aegis of the Ministry of Corporate Affairs, Government of India

For India's coal companies

Commissioned by the Ministry of Coal, Government of India

Contents of Document 2

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INDEX	DIMENSION 3 - PROGRAMME QUALITY & OUTCOME ACHIEVEMENT (Weight: 25%)
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	Asset and stewardship details
	Post-handover verification

CSR Implementation Tools and Templates

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Tool 2: Need Assessment Template - For evidencing community need before project design - Parts A through G

Tool 3: Stakeholder Consultation Template - For recording community consultations with signed minutes - Sections A through F

Tool 4: Project Prioritisation Scoring Matrix - For scoring and ranking proposals against 10 criteria - Steps 1 through 3

Tool 5:CSR KPI Reference Register - Short-Term (0–12 months) and Long-Term (12–60 months) KPIs across Schedule VII thematic clauses (i) to (xii)Tool 6:SDG Mapping Tool - Activity-level SDG mapping for Schedule VII thematic clauses (i) to (xii) with

prospective projects

Tool 7: Quarterly Monitoring Report Template - For tracking project progress against milestones and KPIs - Sections A through I

Tool 8: Project Completion and Asset Handover Template - For formally closing projects and ensuring O&M continuity - Parts A through F

Tool 9: Impact Assessment Template - For independent or company-conducted outcome and impact evaluation - Modules A through H

Tool 10:BRSR and GRI Data Collection Fields - 33 fields across 6 categories for BRSR P8 and GRI 413-1 compliance

Tool 11:CSR Performance Index Structure - 10-dimension scoring framework across Governance, Inclusion, Quality, Environment, and Innovation

Tool 12: Green Credit Screening Checklist - 6-category screening for CSR-eligible environmental projects eligible for MoEFCC Green Credit Rules 2023

Part B: Operational Tools (Tools 13 to 17)

Tool 13:CSR Eligibility Screening Checklist - Four-test eligibility screen before project appraisal

Tool 14: Annual Action Plan Template - Parts A–D covering CSR obligation, approved projects, monitoring plan, and modification record

Tool 15: Implementing Agency Due Diligence Checklist - Agency profile, due diligence screen, scoring, and matters requiring further enquiry

Tool 16: Government Scheme Convergence and Additionality Checklist - District mapping, convergence review, and additionality decision

Tool 17: Community Grievance Register - Monthly grievance tracking format with closure categories and BRSR reporting fields

Part C: Field-Tested Tools (Tools 18 to 22) (Phase 2 Pilot)

Tool 18: Mine Lifecycle CSR Planning Note - Stage-wise CSR focus across active, closure, and post-closure stages with statutory boundaries

Tool 19: Community Engagement and Behaviour-Change Plan - Engagement plan and behaviour-change indicators to pair with each asset or service

Tool 20: District Convergence and Fund-Flow Reconciliation Format - Convergence of district priorities with the company's need assessment, with fund-flow traceability

Tool 21: Implementing Agency Quality Monitoring - Three-stage agency quality checks across pre-selection, implementation, and post-project

Tool 22: Community Asset Stewardship and Accountability Register - Asset ownership, handover, and post-handover utilisation verification

COMPREHENSIVE CSR FRAMEWORK

FOR INDIAN COAL COMPANIES

IMPLEMENTATION-READY Tools & TEMPLATES

Annexures Compendium

REGULATORY BASIS

Companies Act, 2013 (Section 135) | Schedule VII | CSR Rules, 2014 (as amended 2021)

BRSR (SEBI) | GRI Standards 2021

All templates are governed by the Companies (CSR Policy) Rules, 2014, as amended from time to time up to G.S.R. 415(E) dated 27-05-2026, read with applicable MCA circulars and guidelines. Coal-sector activities are subject to the Environment Protection Act 1986, Forest Rights Act 2006, and Relevant government schemes (JJM, SBM, PMAY, VB-G RAM G, etc.) obligations.

ANNEXURE 1

PROJECT CONCEPT NOTE TEMPLATE

SECTION A - PROJECT IDENTIFICATION

Field	Details
Project Title	[ ]
Thematic Area (Schedule VII)	[ ]
Proposed Location (District / Block / Village)	[ ]
Mine/Project Area (Affected Zone)	[ ]
Implementing Agency / Partner	[ ]

Field	Details
Estimated Budget (Rs.)	[ ]
Funding Source (CSR / Others)	[ ]
Project Duration (Months)	[ ]
Start Date (Proposed)	[ ]
End Date (Proposed)	[ ]
Prepared By	[ ]
Approved By (CSR Board and CSR Committee and prepared by the CSR Department)	[ ]
Date of Preparation	[ ]
Project Phase	[ ]

SECTION B - PROBLEM STATEMENT & NEED JUSTIFICATION

Sub-Section	Content
Community Problem Identified (Baseline study)	
Optional Evidence / Data Supporting Need (Census, Assessment Survey, Govt. Reports, or by implementing agencies etc.)	
Optional Coal Mining Impact Linkage (dust, displacement, water depletion, health hazard)	
Gap in Existing Government Schemes	
Vulnerable Groups Affected (Women / SC-ST / Miners' Dependants)	

SECTION C - PROJECT OBJECTIVES & EXPECTED OUTCOMES

#	Specific Objective	Expected Output	Expected Outcome
1.			
2.			
3.			
4.			

SECTION D - PROJECT ACTIVITIES & IMPLEMENTATION PLAN

#	Activity	Responsible Agency	Timeline	Budget (Rs.)	Milestone
1.			Month 1-3		
2.			Month 4-6		
3.			Month 7-9		

#	Activity	Responsible Agency	Timeline	Budget (Rs.)	Milestone
4.			Month 10-12		
5.			More than 12 months		

SECTION E - BUDGET SUMMARY (Broad Heads)

#	Budget Head (Broad)	Amount (Rs.)	% of Total
1.	Civil Works / Infrastructure		
2.	Equipment / Materials		
3.	Training & Capacity Building		
4.	Monitoring & Evaluation		
5.	Overheads / Administrative (max 5%)		
6.	Others (please specify)		
7.	Miscellaneous		
	TOTAL		100%

SECTION F - CONVERGENCE & LINKAGES

Government Scheme / Fund	Linkage Type	Convergence Lead
VB-G RAM G		
Relevant government schemes (JJM, SBM, PMAY, VB-G RAM G, etc.)		
PMAY / PMGSY / NHM		
Other (specify)		

SECTION G - SDG ALIGNMENT & COMPLIANCE MAPPING

SDG Goal	SDG Target	Project Activity Linked
SDG ___		
SDG ___		
Schedule VII Clause:		

SECTION H - RISKS & MITIGATION

Risk Description	Potential Impact	Mitigation Measure	Likelihood (H/M/L)	Owner

SECTION I - AUTHORISATION

CSR Project Manager	CSR Nodal Officer
Name:	Name:
Designation:	Designation:
Signature:	Signature:
Date:	Date:

ANNEXURE 2

NEED ASSESSMENT TEMPLATE

PART A - SURVEY AREA PROFILE

Parameter	Details
Coal Mine / Project Name	[ ]
Survey Village(s) / Gram Panchayat(s)	[ ]
Block / Tehsil / District	[ ]
State	[ ]
Total Households Surveyed	[ ]
Total Population Covered	[ ]
Survey Dates	[ ]
Survey Method (Door-to-door / FGD / PRA)	[ ]
Lead Surveyor / Agency (Internal - External)	[ ]

PART B - DEMOGRAPHIC PROFILE OF SURVEY AREA

Demographic Indicator	Number	% of Total	Source / Reference
Total Population			
Male / Female / Third Gender			
SC Population			
ST Population			
OBC Population			
BPL Households (Poverty)			
Economically Weaker Section (EWS)			
Mining-Dependent Households			
Displaced / PAF Households			
Literacy Rate (%)			
Female Literacy Rate (%)			

Demographic Indicator	Number	% of Total	Source / Reference
Employment Rate (%)			
Children Population			

PART C - SECTORAL NEED IDENTIFICATION

Score each need: 1 = Low Priority | 2 = Medium Priority | 3 = High Priority

#	Identified Need / Gap	Community Priority Score (1 - 3)	Feasibility Score (1 - 3)	Key Evidence / Observation
1	Safe Drinking Water & Sanitation			
2	Primary & Secondary Education Infrastructure			
3	Healthcare & Nutrition (Community-Facing)			
4	Vocational Skill Development			
5	Women Empowerment / SHG Promotion			
6	Livelihood / Agricultural Support			
7	Environmental Remediation (dust, water, land)			
8	Road / Rural Connectivity			
9	Sports & Cultural Infrastructure			
10	Disability / Senior Citizen Support			
11	Mine-Specific: Air / Noise Pollution Mitigation			
12	Mine-Specific: Water Table Restoration			
13	Mine specific health problems			
14	Rural Development (Beyond Connectivity)			
15	Slum Area Development			
16	Environmental Sustainability, Biodiversity & Climate Resilience (non-mine specific)			
17	Animal Welfare & Protection of Flora and Fauna			
18	National Heritage, Art, Culture & Public Libraries			
19	Armed Forces / CAPF / CPMF Veterans, War Widows & Dependents			
20	Public Health & Disease Control (incl. Maternal & Child Health)			

#	Identified Need / Gap	Community Priority Score (1 - 3)	Feasibility Score (1 - 3)	Key Evidence / Observation
21	Reducing Inequalities for Socially & Economically developing Groups			
22	Disaster Management, Relief & Rehabilitation			
23	Support to Technology Incubators / Research & Innovation for Social Good			
24	Contribution to Specified Government Relief / Welfare Funds (PMNRF, PM CARES, etc.)			
25	Other (specify)			

PART D - KEY INFORMANT INTERVIEW (KII) FINDINGS

Informant Category	Name	Designation / Role	Key Observations
Gram Panchayat Head (Sarpanch)			
ASHA / ANM / PHC Doctor			
School Headmaster / Teacher			
SHG Leader			
Mine Workers Union Representative			
Block Development Officer			
District CSR Coordinator (if any)			
others (please specify)			

PART E - FOCUS GROUP DISCUSSION (FGD) SUMMARY

FGD Parameter	Summary
Date & Venue	[ ]
No. of Participants (M/F)	[ ]
Top 3 Needs Identified by Community	[ ]
Most Vulnerable Group Identified	[ ]
Current Coping Mechanisms	[ ]
Mining Impact Described by Community	[ ]
Community Aspirations / Expectations from Company	[ ]
others (please specify)	

PART F - ASSESSMENT CONCLUSIONS & RECOMMENDATIONS

Rank	Recommended CSR Intervention	Estimated Beneficiaries	Rationale
1.			
2.			
3.			
4.			
5.			

PART G - ASSESSMENT TEAM SIGN-OFF

Lead Assessor	Community Representative	CSR Nodal Officer
Name:	Name:	Name:
Organisation:	Village / Panchayat:	Designation:
Signature & Date:	Signature & Date:	Signature & Date:

ANNEXURE 3

STAKEHOLDER CONSULTATION TEMPLATE

SECTION A - CONSULTATION DETAILS

Field	Details
Consultation Reference No.	[ ]
Date of Consultation	[ ]
Venue (Village / Panchayat / Office)	[ ]
Mode (In-person / Online / Hybrid)	[ ]
Project / Programme Name	[ ]
CSR Focal Person Facilitating	[ ]
Language(s) Used	[ ]
Total Attendees (M / F)	[ ]
others (please specify)	

SECTION B - STAKEHOLDER REGISTER

#	Name	Category	Organisation / Village	Contact	Signature
1.					
2.					
3.					
4.					
5.					

#	Name	Category	Organisation / Village	Contact	Signature
6.					
7.					
8.					

Stakeholder Categories: (GP) Gram Panchayat | (PAF) Project-Affected Family | (NGO) NGO/CBO | (UNI) Union Representative | (GOV) Government Official | (WOM) Women SHG | (YTH) Youth Group | (PMD) Person with Disability

SECTION C - AGENDA & DISCUSSION POINTS

#	Agenda Item	Discussion Summary	Action Point / Decision
1.	Opening & Context Setting		
2.	Project / Programme Presentation		
3.	Community Feedback & Concerns		
4.	Specific Vulnerable Group Issues (SC/ST/Women)		
5.	Mine Impact Grievances Raised		
6.	Q&A Session		
7.	Agreements & Next Steps		

SECTION D - ISSUES, CONCERNS & RESPONSES LOG

#	Concern / Issue Raised	Raised By	Company Response	Responsibility & Deadline
1.				
2.				
3.				
4.				

SECTION E - CONSENT & DOCUMENTATION

Documentation Item	Status / Reference
Attendance Sheet (signed)	Attached: Yes / No
Photographs taken	File Reference:
Audio/Video Recording (consent obtained)	File Reference:
Written Representations Received	No. of letters/forms:
Minutes circulated within (days)	7 working days

Documentation Item	Status / Reference
Language translation arranged	Yes / No | Language:

SECTION F - SIGN-OFF

CSR Facilitator	Community Representative (GP / PAF)	CSR Nodal Officer
Name:	Name:	Name:
Designation:	Designation:	Designation:
Signature:	Signature:	Signature:
Date:	Date:	Date:

ANNEXURE 4

PROJECT PRIORITIZATION SCORING MATRIX

Instructions: Complete this matrix for each proposed CSR project. Enter raw score in the "Score Obtained" column. Projects scoring ≥70 are HIGH PRIORITY; 50 - 69 are MEDIUM PRIORITY; <50 are LOW PRIORITY / DEFERRED.

STEP 1 - SCORING CRITERIA

#	Criterion	Scoring Method / Descriptor	Max Score	Score Obtained
1.	Community Need Score	From Need Assessment Part C; average of community priority scores	20	
2.	Scale of Beneficiaries	<500 = 1 | 500-2000 = 2 | 2001-5000 = 3 | >5000 = 4; multiply by 5	20	
3.	Alignment with Schedule VII (Companies Act)	Directly mapped = 10 | Partially = 5 | Marginal = 2	10	
4.	SDG Alignment (No. of SDGs addressed)	1 SDG = 3 | 2 SDGs = 6 | 3+ SDGs = 10	10	
5.	Mine Impact Mitigation Relevance	Direct mitigation (dust / water / displacement) = 10 | Indirect = 5 | None = 0	10	
6.	Government Scheme Convergence and Additionality Potential	High convergence = 10 | Some = 5 | None = 0	10	
7.	Implementation Feasibility	Land available + partners ready = 10 | Partial = 5 | Complex = 2	10	
8.	Vulnerable Group Focus (SC/ST/Women/PwD)	Primary beneficiaries = 5 | Secondary = 3 | Incidental = 1	5	
9.	Sustainability & Ownership Plan	Community ownership planned = 5 | Company-managed = 3 | None = 0	5	
	TOTAL POSSIBLE SCORE		100	

STEP 2 - PROJECT COMPARISON TABLE

Enter project names and scores across criteria to compare all proposals on one sheet.

#	Project Name	C1	C2	C3	C4	C5	C6	C7	C8	C9	TOTAL
1.											
2.											
3.											
4.											
5.											

STEP 3 - PRIORITY CLASSIFICATION

Score Range	Priority Level	Recommended Action	CSR Committee Decision
70 - 100	HIGH - Implement	Current FY budget allocation	
50 - 69	MEDIUM - Plan	Next FY pipeline / convergence fund	
Below 50	LOW - Defer / Redesign	Return to need assessment stage	

ANNEXURE 5

CSR KPI WORKBOOK STRUCTURE

This KPI bank provides standardised indicators for Indian coal-sector CSR programmes. Select applicable KPIs for each project and populate in the Monitoring Framework. KPIs are tagged by Schedule VII clause, SDG, and measurement type to facilitate BRSR and Annual Report disclosures. (please refer to the SDG and KPI CSR workbook for detailed CSR KPI and SDG structure)

KPI MASTER REGISTER (Indicative)

KPI Code	Theme	Indicator Description	Unit	Frequency	Type	Schedule VII	SDG
EDU-01	Education	No. of classrooms/school infrastructure units constructed/renovated	Number	Annual	Output	Schedule VII(ii)	SDG 4
EDU-02	Education	No. of students receiving scholarships	Number	Annual	Output	Schedule VII(ii)	SDG 4
EDU-03	Education	Enrolment rate in CSR-supported schools (%)	Percentage	Annual	Outcome	Schedule VII(ii)	SDG 4

KPI Code	Theme	Indicator Description	Unit	Frequency	Type	Schedule VII	SDG
EDU-04	Education	Drop-out rate in intervention villages (%)	Percentage	Annual	Outcome	Schedule VII(ii)	SDG 4
EDU-05	Education	No. of digital literacy beneficiaries	Number	Annual	Output	Schedule VII(ii)	SDG 4
HLT-01	Health	No. of health camps conducted	Number	Quarterly	Output	Schedule VII(i)	SDG 3
HLT-02	Health	No. of patients screened / treated	Number	Quarterly	Output	Schedule VII(i)	SDG 3
HLT-03	Health	Under-5 malnutrition rate in intervention area (%)	Percentage	Annual	Outcome	Schedule VII(i)	SDG 2.3
HLT-04	Health	OPD visits to CSR-supported health infrastructure	Number	Quarterly	Output	Schedule VII(i)	SDG 3
HLT-05	Health	No. of mining-affected community members screened for COPD / Pneumoconiosis (non-employee residents, ex-workers, informal transport workers)	Number	Annual	Output	Schedule VII(i)	SDG 3.3
WSH-01	WASH	No. of households with access to safe drinking water (post-project)	Number	Annual	Outcome	Schedule VII(i)	SDG 6.1
WSH-02	WASH	No. of ODF (open-defecation-free) villages declared in project area	Number	Annual	Outcome	Schedule VII(i)	SDG 6.2
WSH-03	WASH	Volume of water table recharge (MCM) attributable to CSR	MCM	Annual	Outcome	Schedule VII(iv)	SDG 6.6
WSH-04	WASH	No. of water structures (check dams / ponds) created	Number	Annual	Output	Schedule VII(iv)	SDG 6

KPI Code	Theme	Indicator Description	Unit	Frequency	Type	Schedule VII	SDG
ENV-01	Environment	Area under green belt / afforestation (hectares)	Hectares	Annual	Output	Schedule VII(iv)	SDG 15
ENV-02	Environment	No. of saplings planted & survival rate (%)	Number / %	Annual	Output	Schedule VII(iv)	SDG 15
ENV-03	Environment	Reduction in ambient dust (PM10) in project villages (%)	Percentage	Quarterly	Outcome	Schedule VII(iv)	SDG 11.6
ENV-04	Environment	Area of reclaimed mined land used for CSR activities (ha)	Hectares	Annual	Output	Schedule VII(iv)	SDG 15
ENV-05	Environment	No. of renewable energy units installed (solar, biogas)	Number	Annual	Output	Schedule VII(iv)	SDG 7
ENV-06	Environment	Green Credits generated under MoEFCC scheme	Number of Credits	Annual	Output	Schedule VII(iv)	SDG 13
LVL-01	Livelihood	No. of persons trained under skill development programmes	Number	Annual	Output	Schedule VII(ii)	SDG 8
LVL-02	Livelihood	No. of persons placed in employment post-training (%)	Percentage	Annual	Outcome	Schedule VII(ii)	SDG 8.5
LVL-03	Livelihood	No. of SHGs supported / formed	Number	Annual	Output	Schedule VII(iii)	SDG 5
LVL-04	Livelihood	Average income increase of SHG members (% change, Rs.)	% / Rs.	Annual	Outcome	Schedule VII(iii)	SDG 1
LVL-05	Livelihood	No. of farmers supported with agricultural inputs / irrigation	Number	Annual	Output	Schedule VII(ii)	SDG 2
FIN-01	CSR Spend	Total CSR spend in FY (Rs. crore)	Rs. crore	Annual	Input	Section 135	All SDGs
FIN-02	CSR Spend	CSR spend as % of average net profit (2% mandate)	Percentage	Annual	Input	Section 135	-

KPI Code	Theme	Indicator Description	Unit	Frequency	Type	Schedule VII	SDG
FIN-03	CSR Spend	Unspent CSR amount transferred to IEBR/PMRF (Rs.)Rs.Annual			Compliance	Section 135(6)	-
FIN-04	CSR Spend	CSR spend on SC/ST community programmes (%)	Percentage	Annual	Input	Schedule VII	SDG 10
FIN-05	CSR Spend	CSR spend on mine-impact mitigation vs. community development (ratio)	Ratio	Annual	Input	Schedule VII(iv)	-

KPI LEGEND

Term	Definition
Input KPI	Measures resources invested (budget, staff, materials)
Output KPI	Measures direct products of activities (services delivered, assets created)
Outcome KPI	Measures changes in conditions or behaviour attributable to the project
Impact KPI	Measures long-term, systemic change (usually assessed at programme close)

ANNEXURE 6

SDG MAPPING Tool STRUCTURE

Use this tool to map each CSR project to relevant SDG goals and targets. Companies may record SDG contributions alongside their BRSR and Annual Report CSR disclosures. Activity-level mapping to SDG targets is recommended under this framework and is not a disclosure requirement prescribed by the BRSR format. The mapping below is pre-coded for coal-sector activities. (please refer to the SDG and KPI CSR workbook for detailed CSR KPI and SDG structure)

PART A - COAL SECTOR SDG RELEVANCE MATRIX (Indicative)

SDG Goal	Relevant Targets	Typical Coal-Sector CSR Activities	Schedule VII Clause	Key KPI Codes
SDG 1 - No Poverty	1.1, 1.2, 1.4	Livelihood support, SHG micro-credit, voluntary livelihood restoration for PAFs, micro-enterprise and skill development support for project-affected communities (excluding statutory R&R compensation and rehabilitation obligations)	Schedule VII(ii, x)	LVL-04, LVL-05
SDG 2 - Zero Hunger	2.1, 2.3	Farmer support, nutrition gardens, anganwadi strengthening	Schedule VII(i, ii)	HLT-03, LVL-05

SDG Goal	Relevant Targets	Typical Coal-Sector CSR Activities	Schedule VII Clause	Key KPI Codes
SDG 3 - Good Health	3.1, 3.2, 3.3, 3.8	Mobile health units, community respiratory screening for mining-affected residents (COPD/silicosis, non-employee), maternal health	Schedule VII(i)	HLT-01 - 05
SDG 4 - Quality Education	4.1, 4.2, 4.3, 4.4	School construction, scholarships, vocational training, digital literacy	Schedule VII(ii)	EDU-01 - 05
SDG 5 - Gender Equality	5.1, 5.2, 5.5	Women SHGs, gender-segregated WASH, female miner safety	Schedule VII(iii)	LVL-03
SDG 6 - Clean Water	6.1, 6.2, 6.6	Safe drinking water, sanitation, water table recharge in mining areas	Schedule VII(i, iv)	WSH-01 - 04
SDG 7 - Clean Energy	7.1, 7.2	Solar power for villages, biogas plants in mine colonies	Schedule VII(iv)	ENV-05
SDG 8 - Decent Work	8.3, 8.5, 8.8	Skill development, PMKVY-linked training, miner safety improvements	Schedule VII(ii)	LVL-01, LVL-02
SDG 10 - Reduced Inequalities	10.1, 10.2	SC/ST community focus, inclusive programme design	Schedule VII(x)	FIN-04
SDG 11 - Sustainable Cities	11.1, 11.6	Rural housing, dust mitigation, PM10 reduction in mine areas	Schedule VII(iv)	ENV-03
SDG 13 - Climate Action	13.1, 13.2	Green belt creation, afforestation, reclaimed land use, carbon sink creation	Schedule VII(iv)	ENV-01, ENV-06
SDG 15 - Life on Land	15.1, 15.2, 15.3	Land reclamation, afforestation, biodiversity plantation in OB dumps	Schedule VII(iv)	ENV-01, ENV-02, ENV-04

PART B - PROJECT-LEVEL SDG MAPPING WORKSHEET

Complete for each approved project. Attach to Concept Note (Tool 1).

Field	Response
Project Name	[ ]
Primary SDG Goal (single most aligned)	[ ]
Primary SDG Target (2-digit code, e.g. 3.8)	[ ]
Secondary SDG Goal(s)	[ ]
Secondary SDG Target(s)	[ ]
Evidence of Contribution (output/outcome)	[ ]
How will SDG progress be measured?	[ ]
Baseline Value (pre-project)	[ ]

Field	Response
Target Value (at project end)	[ ]

PART C - SDG CONTRIBUTION CLASSIFICATION

Contribution Level	Definition	Disclosure Requirement
Core	Project directly delivers the SDG target (primary SDG)	Must disclose in BRSR and Annual Report CSR section
Supporting	Project co-benefits the SDG but is not its primary purpose	May disclose in BRSR voluntary disclosures
Enabling	Project creates conditions for SDG progress over longer term	Qualitative narrative in sustainability report

ANNEXURE 7

MONITORING REPORT TEMPLATE

Frequency: Quarterly (Q1/Q2/Q3/Q4) | Submit to: CSR Committee within 15 days of quarter-end | Reference: Companies (CSR Policy) Rules, 2014, Rule 5(2)

SECTION A - REPORT HEADER

Field	Details
Project Title	[ ]
Report Reference No.	[ ]
Reporting Period (Quarter / FY)	[ ]
Implementing Agency	[ ]
Project Location	[ ]
Cumulative Project Expenditure (Rs.)	[ ]
% Budget Utilised	[ ]
Report Prepared By	[ ]
Date of Submission	[ ]

SECTION B - PHYSICAL PROGRESS AGAINST MILESTONES

#	Planned Activity / Milestone	Target (as per DPR)	Achievement (This Quarter)	% Achievement	Status (On Track / Delayed)
1.					
2.					

#	Planned Activity / Milestone	Target (as per DPR)	Achievement (This Quarter)	% Achievement	Status (On Track / Delayed)
3.					
4.					
5.					

SECTION C - KPI MONITORING TABLE

KPI Code	KPI Description	Unit	Annual Target	Previous Quarter Cumulative	This Quarter Achievement	Annual Cumulative to Date

SECTION D - FINANCIAL PROGRESS (indicative budget heads)

#	Budget Head	Approved Budget (Rs.)	Expenditure to Date (Rs.)	Expenditure This Quarter (Rs.)	% Utilised
1.	Civil Works / Infrastructure				
2.	Equipment / Materials				
3.	Training & Capacity Building				
4.	Monitoring & Evaluation				
5.	Overhead (max 5%)				
6.	Others (please specify)				
7.	Miscellaaneous				
	TOTAL				

SECTION E - BENEFICIARY STATUS

Category	Target (Annual)	Reached (This Quarter)	Cumulative Reached	% of Target
Total Direct Beneficiaries				
Women Beneficiaries				
SC/ST Beneficiaries				
Mining-Affected Families				
Children (0 - 18 years)				
Persons with Disabilities				
Others (please specify)				

SECTION F - ISSUES, RISKS & CORRECTIVE ACTIONS

#	Issue / Risk Observed	Category (Technical/Financial/Community)	Impact	Corrective Action	Deadline & Owner
1.					
2.					
3.					

SECTION G - QUALITATIVE PROGRESS NOTES

Sub-section	Narrative
Community Response & Feedback	[ ]
Key Achievements / Good Practices	[ ]
Lessons Learned	[ ]
Proposed Changes to Work Plan (if any)	[ ]
Other means of quantification	

SECTION H - DOCUMENTS ATTACHED

Document	Attached (Y/N)	Reference / File Name
Site / Activity Photographs		
Bills & Vouchers (summary)		
Beneficiary Register (sample)		
Third-Party Monitor Report (if applicable)		
Geo-tagged Photos		
Others (please specify)		

SECTION I - SIGN-OFF

Project Manager (Implementing Agency)	CSR Nodal Officer (Company)
Name:	Name:
Signature:	Signature:
Date:	Date:

ANNEXURE 8

PROJECT COMPLETION & ASSET HANDOVER TEMPLATE

This certificate is required under Companies (CSR Policy) Rules, 2014 and must be placed before the CSR Committee. The completed, signed original is to be preserved for audit purposes.

PART A - PROJECT COMPLETION DETAILS

Parameter	Details
Project Title	[ ]
Project Reference / Sanction No.	[ ]
Location (Village / Block / District)	[ ]
Implementing Agency	[ ]
Project Start Date (Actual)	[ ]
Project Completion Date (Actual)	[ ]
Original Planned Duration	[ ]
Variation in Duration (days) & Reason	[ ]
Total Sanctioned Budget (Rs.)	[ ]
Total Actual Expenditure (Rs.)	[ ]
Budget Variance (Rs.) & Reason	[ ]

PART B - OUTPUT COMPLETION CERTIFICATE

#	Deliverable / Output	Target (DPR)	Actual Achieved	Variance & Remarks
1.				
2.				
3.				
4.				
5.				

PART C - ASSET REGISTER & HANDOVER SCHEDULE

#	Asset Description	Location / GPS Coordinates	Quantity	Estimated Value (Rs.)	Asset Life (Years)	Condition at Handover
1.						
2.						
3.						
4.						

PART D - HANDOVER DETAILS

Parameter	Details
Name of Receiving Institution (GP / SHG / Govt. Dept.)	[ ]
Note: Asset handover documentation must identify the receiving institution - Gram Panchayat, Self-Help Group, or Government Department - by its official registered name, and not by the name of any individual office-bearer. Consistent with the constitutional scheme for Panchayats under Article 243G of the Constitution of India, and with the relevant State Panchayati Raj enactment, assets may be vested in the Gram Panchayat as a statutory local body. Transfer to an individual is not permissible under the Companies (CSR Policy) Rules, 2014.	[ ]
Date of Handover	[ ]
Operations & Maintenance Plan (brief)	[ ]
O&M Responsible Party	[ ]
Estimated Annual O&M Cost (Rs.)	[ ]
Company's Post-Handover Support Commitment	[ ]

PART E - BENEFICIARY COUNT AT COMPLETION

Beneficiary Category	Target	Actual	Variance
Total Direct Beneficiaries			
Women			
SC/ST			
PAF / Mining-Affected Families			
Children			

PART F - COMPLETION CERTIFICATE & SIGN-OFF

CERTIFICATION STATEMENT

We hereby certify that the above project has been completed as per the approved Detailed Project Report (DPR) / Concept Note, and the assets created have been handed over to the designated community body/government authority in good condition. All expenditure has been incurred in accordance with the CSR Policy of the Company and is compliant with the Companies Act, 2013 (Section 135) and the Companies (CSR Policy) Rules, 2014.

Implementing Agency Representative	CSR Nodal Officer (Company)
Name:	Name:
Designation:	Designation:
Organisation:	DIN:

Implementing Agency Representative	CSR Nodal Officer (Company)
Signature:	Signature:
Date:	Date:
Official Seal:	Official Seal:

ANNEXURE 9

IMPACT ASSESSMENT TEMPLATE

Conduct an independent impact assessment where Rule 8(3) is attracted, namely where the company's average CSR obligation is Rs. 10 crore or more in the three immediately preceding financial years and the project outlay is Rs. 1 crore or more, the project having been completed not less than one year earlier. Assessment to be conducted by an independent agency. Findings must be submitted to the CSR Committee and disclosed in the Annual Report.

MODULE A - ASSESSMENT SCOPE & METHODOLOGY

Parameter	Details
Project Title Assessed	[ ]
Assessment Commissioned By	[ ]
Independent Assessment Agency	[ ]
Assessment Period (Dates)	[ ]
Methodology Used	[ ]
Sample Size (HH / Beneficiaries)	[ ]
Sampling Method	[ ]
Data Collection Tools	[ ]
Comparison Group / Control Area	[ ]
Overall Assessment Result	

MODULE B - THEORY OF CHANGE VALIDATION (LOG-Framework)

ToC Component	Planned (as per DPR)	Observed at Assessment	Validity (Met/Partly Met/Not Met)
Inputs			
Activities			
Outputs			
Outcomes (1 - 2 year)			
Impact (3 - 5 year)			
Key Assumptions			

ToC Component	Planned (as per DPR)	Observed at Assessment	Validity (Met/Partly Met/Not Met)
External Factors / Attribution			

MODULE C - OUTCOME & IMPACT MEASUREMENT TABLE

KPI Code	Indicator	Baseline Value	Target Value	Achieved Value	Assessment Finding / Attribution

MODULE D - COAL-SECTOR SPECIFIC IMPACT INDICATORS (optional)

Coal-Sector Impact Indicator	Baseline	Endline	Chang e	Significance
Reduction in respiratory disease incidence in mining belt (%)				
Groundwater level improvement (post-recharge interventions, metres)				
PM10 levels at mine-adjacent villages (µg/m3)				
% displaced/PAF families with livelihood restored				
Land reclaimed and made productive (hectares) - Indicative indicator. Applicable only where CSR directly supports productive community use of already-reclaimed land. Statutory obligations under the Environment Protection Act, 1986 and the Mines and Minerals (Development and Regulation) Act, 1957 are not eligible as CSR expenditure.				
Community health sensitisation coverage (% of target households reached through health awareness sessions on nutrition, hygiene, and preventive health)				
Community grievance resolution rate (%)				
Others (please specify)				

MODULE E - GENDER & INCLUSION IMPACT ANALYSIS

Dimension	Findings	Recommendations
Women's access to and use of project benefits		
SC/ST inclusion and cultural appropriateness		
Child-specific outcomes (education / nutrition)		
Disability inclusion		
Unintended exclusions identified		

MODULE F - SUSTAINABILITY ASSESSMENT (Optional)

Sustainability Dimension	Current Status (Strong / Moderate / Needs strengthening)	Evidence & Recommendations
Community ownership of assets		
Institutional capacity (GP/SHG/VDC)		
Financial sustainability (O&M funding)		
Govt. convergence and takeover plan		
Environmental sustainability		
Behaviour change sustained		

MODULE G - ASSESSOR CONCLUSIONS & RECOMMENDATIONS

Section	Content
Overall Project Rating (Excellent/Good/Satisfactory/Unsatisfactory)	[ ]
Top 3 Achievements	[ ]
Top 3 Gaps / Shortfalls	[ ]
Key Recommendations for Future Programmes	[ ]
Scalability / Replication Potential	[ ]

MODULE H - CERTIFICATION

Assessment Agency Authorised Signatory	CSR Nodal Officer (Company)
Name:	Name:
Designation:	Designation:
Agency Name & GSTIN:	Employee No.:
Signature & Date:	Signature & Date:

ANNEXURE 10

BRSR / GRI DATA COLLECTION FIELDS

This data collection register maps CSR disclosures to SEBI Business Responsibility and Sustainability Reporting (BRSR) requirements, where applicable to the company, and to GRI Standards 2021 as a reference reporting framework. Applicable to SEBI-listed coal companies. Unlisted companies use MCA Annual Report CSR disclosure only. Collect data quarterly; compile annually.

MASTER DATA FIELD REGISTER

Field ID	Category	Data Field Description	Data Type	Regulatory Basis	GRI Disclosure
A1	General	CSR registration number (Form CSR-1)	Text	Companies Act S.135	-
A2	General	CSR Policy web link	URL	CSR Rules Rule 4	-
A3	General	Average net profit (preceding 3 FYs) (Rs. crore)	Number	S.135(5)	207-1
A4	General	Prescribed CSR obligation (2%) (Rs. crore)	Number	S.135(5)	207-1
A5	General	Total CSR spend in FY (Rs. crore)	Number	S.135(5)	207-2
A6	General	Unspent amount (Rs. crore) & reason	Number + Text	S.135(6)	207-2
A7	General	Amount transferred to Unspent CSR account / specified fund	Number	S.135(6)	-
B1	Community	No. of CSR projects implemented (ongoing + completed)	Number	Rule 8	413-1
B2	Community	Total direct beneficiaries (unique individuals)	Number	Rule 8	413-1
B3	Community	Women beneficiaries (%)	Percentage	Rule 8	413-1
B4	Community	SC/ST beneficiaries (%)	Percentage	Rule 8	413-1
B5	Community	No. of districts / villages covered	Number	Rule 8	413-1
B6	Community	No. of projects through implementing agencies	Number	Rule 4(1)	413-2
B7	Community	Impact assessments conducted (Y/N, no. of projects)	Text/Number	Rule 8(3)	413-1
C1	Environment	Total afforestation area (hectares)	Hectares	Schedule VII(iv)	GRI 304-3
C2	Environment	Sapling survival rate (%)	Percentage	Schedule VII(iv)	GRI 304-3
C3	Environment	Volume of water body / recharge created (MCM or kL)	MCM/kL	Schedule VII(iv)	GRI 303-3
C4	Environment	Mine land reclaimed through CSR (hectares)	Hectares	Schedule VII(iv)	GRI 304-3
C5	Environment	Green Credits generated (no. of credits)	Number	MoEFCC Scheme	-
C6	Environment	Renewable energy capacity installed through CSR (kW)	kW	Schedule VII(iv)	GRI 302-1
D1	Education	School infra units created/renovated	Number	Schedule VII(ii)	GRI 413-1
D2	Education	Scholarships awarded	Number	Schedule VII(ii)	GRI 413-1

Field ID	Category	Data Field Description	Data Type	Regulatory Basis	GRI Disclosure
D3	Education	Vocational trainees certified	Number	Schedule VII(ii)	GRI 404-1
E1	Health	Patients screened at health camps	Number	Schedule VII(i)	GRI 413-1
E2	Health	Mining-affected community members screened for respiratory disease (COPD/Silicosis) - non-employee residents, ex-workers, and informal workers only	Number	Schedule VII(i)	GRI 413-1 (community health programme)
E3	Health	Malnutrition cases treated	Number	Schedule VII(i)	GRI 413-1
F1	Governance	CSR Committee meetings held	Number	S.135(1)	-
F2	Governance	CSR Policy last reviewed date	Date	Rule 4	-
F3	Governance	Third-party monitoring engaged (Y/N)	Boolean	Rule 8(3)	-
F4	Governance	CSR Annual Report filed on MCA portal (date)	Date	Companies (Accounts) Rules, 2014, Rule 12(1B)	207-1

DATA COLLECTION ACCOUNTABILITY MATRIX

Category	Data Owner	Collection Method	Submission Deadline
General (A)	Finance / Company Secretary	Accounts system + MCA records	30 Apr (annual)
Community (B)	CSR Department / Implementing Agency	Beneficiary register + MIS	15 days after quarter-end
Environment (C)	Environment / CSR Department	Site surveys + remote sensing	30 days after FY end
Education (D)	CSR Department	Attendance / scholarship records	15 days after quarter-end
Health (E)	CSR Dept / Hospital Partner	Health camp registers	15 days after quarter-end
Governance (F)	Company Secretary / CSR Head	Board/Committee minutes	30 Apr (annual)

BRSR SECTION CROSS-REFERENCE

BRSR Section	Principle / Essential Indicator	CSR Data Field IDs
Section A - General Disclosures	CSR overview	A1 - A7
Section B - P8: Inclusive Growth	Essential Indicators 1 - 4	B1 - B7, D1 - D3, E1 - E3
Section B - P6: Environment	Essential Indicators 1 - 9	C1 - C6

BRSR Section	Principle / Essential Indicator	CSR Data Field IDs
Section C - Leadership Disclosures	P8 Leadership Q1 - 5	B1 - B7, F1 - F4

ANNEXURE 11

CSR PERFORMANCE INDEX (CPI) STRUCTURE

The CSR Performance Index (CPI) is a composite scoring tool for coal companies for internal self-assessment of CSR programme quality on an annual basis. Score ranges from 0 - 100. CPI ≥ 80 = Band A (advanced) | 65-79 = Band B (progressing) | 50-64 = Band C (developing) | below 50 = Band D (requires strengthening). These are framework-defined internal bands, not certifications, ratings or awards.

INDEX DIMENSION 1 - COMPLIANCE & GOVERNANCE (Weight: 20%)

#	Sub-Indicator	Max Score	Score Obtained	Evidence Required
1.1	CSR obligation fully met (100% spend or unspent transferred as required)	5		Form CSR-2 / MCA filing
1.2	CSR Committee meets minimum 4 times/year	3		Meeting minutes
1.3	CSR Policy updated and published on website	2		Website URL
1.4	Impact assessment conducted for eligible projects	4		Assessment report
1.5	Third-party monitoring engaged	3		TPA engagement letter
1.6	Annual Report CSR disclosure complete and accurate	3		Annual Report
	SUB-TOTAL (Dimension 1)	20		

INDEX DIMENSION 2 - COMMUNITY REACH & INCLUSION (Weight: 25%)

#	Sub-Indicator	Max Score	Score Obtained	Evidence Required
2.1	No. of unique direct beneficiaries (scaled score)	6		Beneficiary register
2.2	Proportion of women beneficiaries ≥ 40%	4		Disaggregated data
2.3	Proportion of SC/ST beneficiaries (relative to local demography)	4		Community survey data
2.4	Mining-affected families (PAF) as primary beneficiaries	5		Project documents
2.5	Geographic spread (no. of villages / blocks covered)	3		Project location records
2.6	Structured need assessment conducted before project design	3		Need Assessment report (Tool 2)
	SUB-TOTAL (Dimension 2)	25		

INDEX DIMENSION 3 - PROGRAMME QUALITY & OUTCOME ACHIEVEMENT (Weight: 25%)

#	Sub-Indicator	Max Score	Score Obtained	Evidence Required
3.1	KPI achievement rate (% of KPI targets met)	8		Monitoring reports
3.2	Projects completed on time (% of portfolio)	4		Completion certificates
3.3	Budget utilisation efficiency (actual vs. sanctioned)	4		Financial auditor certificate
3.4	Evidence of measurable outcomes (baseline-endline comparison)	5		Impact assessment / M&E data
3.5	Stakeholder satisfaction rating (community survey)	4		Survey results
3.6	SUB-TOTAL (Dimension 3)	25		

Condition applied under this framework - implementing agency due diligence. Scores under Dimension 3 are subject to verification of (a) registration of the implementing agency in Form CSR-1, as required by Rule 4(1) and 4(2) of the Companies (Corporate Social Responsibility Policy) Rules, 2014; (b) selection through a documented process on record; (c) confirmation that the agency is not ineligible under Rule 4(1) and that no adverse record has been identified; and (d) availability of performance data or impact assessment for prior projects of a similar nature. Where this documentation is not available, the Dimension 3 score is capped at 50 per cent of the maximum under this framework. Items (b) to (d) are recommendations of this framework and are not statutory requirements.

INDEX DIMENSION 4 - ENVIRONMENTAL & MINE-IMPACT CSR (Weight: 20%)

#	Sub-Indicator	Max Score	Score Obtained	Evidence Required
4.1	CSR spend on environmental remediation ≥ 10% of obligation	4		Budget categorisation
4.2	Afforestation / green belt area created (hectares, scaled)	4		Forest dept. / geo-tag records
4.3	Water conservation / recharge structures created	4		Survey / satellite data
4.4	Green Credits generated and registered	4		MoEFCC Green Credit Certificate
4.5	Mine land reclaimed and used for community purpose	4		Land records / site report
	SUB-TOTAL (Dimension 4)	20		

INDEX DIMENSION 5 - INNOVATION & PARTNERSHIPS (Weight: 10%)

#	Sub-Indicator	Max Score	Score Obtained	Evidence Required
5.1	Convergence with government schemes (no. and value)	4		MOU / convergence letters
5.2	Partnership with reputed NGO / academic institution	3		Partnership agreement
5.3	Innovative technology or approach adopted in CSR project	3		Programme documentation
	SUB-TOTAL (Dimension 5)	10		

CPI SUMMARY SCORECARD

Basis and limitations. *This assessment is a management tool of this framework, intended to help a company review its own systems and track improvement over time. It is based on information that was documented and available to the assessing team at the time of assessment, and a score reflects what is recorded rather than the full extent of what a company may have achieved. It is not an audit, a certification, a credit or regulatory rating, or a measure of the quality or adequacy of any company's CSR expenditure. It should not be used as the sole basis for any decision affecting a company, its officers or its funding, and it carries no statutory consequence.*

Relationship to the Index. *This scoring sheet groups the ten dimensions of the CSR Performance Index into five blocks for ease of completion in the field. The block totals aggregate to the same 100 points. Where the sheet and the Guidance Workbook differ, the Workbook is the operational source.*

Dimension	Name	Weight (%)	Max Score	Score Obtained
D1	Compliance & Governance	20%	20	
D2	Community Reach & Inclusion	25%	25	
D3	Programme Quality & Outcomes	25%	25	
D4	Environmental & Mine-Impact CSR	20%	20	
D5	Innovation & Partnerships	10%	10	
	TOTAL CPI SCORE	100%	100	

CPI CLASSIFICATION

Score Range	Rating	Classification	Recommended Action
80 - 100	CSR Leader (80–100)	CSR Leader	Share best practices; benchmark others
65 - 79	Strong Performer (65–79)	Strong Performer	Strengthen gap dimensions

Score Range	Rating	Classification	Recommended Action
50 - 64	Progressing (50–64)	Moderate Performer	Prepare a structured CSR improvement plan
Below 50	Needs Improvement	Compliance-Only Stage	Engage CSR consultant; revisit strategy

ANNEXURE 12

GREEN CREDIT SCREENING CHECKLIST

This checklist screens proposed CSR projects for eligibility as Green Credit activities under the Green Credit Rules, 2023 (Ministry of Environment, Forest and Climate Change). Green Credits are tradable under the Green Credit platform but are distinct from carbon credits under the Carbon Credit Trading Scheme, 2023; the two programmes are independent and must not be conflated. Eligible Schedule VII environmental CSR projects may be screened for Green Credit participation, subject to applicable CSR, forest, and Green Credit Programme rules, and without double-counting statutory obligations.

PART A - PROJECT IDENTIFICATION

Field	Details
CSR Project Title	[ ]
Mine / Company Name	[ ]
Project Location (GPS / Village)	[ ]
Estimated Project Area (hectares / units)	[ ]
Screening Officer Name & Date	[ ]

PART B - GREEN CREDIT ACTIVITY SCREENING CHECKLIST

Tick applicable boxes. "Required" items are mandatory for Green Credit eligibility; "Recommended" items enhance credit value.

	Screening Criterion	Requirement Level	Notes / Evidence
	CATEGORY 1: TREE PLANTATION (Rule 4, Schedule I - GCP Rules 2023)		
[ ]	Activity involves tree plantation on degraded / revenue / private land	Required	
[ ]	Minimum area ≥ 1 hectare (contiguous or non-contiguous in same district)	Required	
[ ]	Species list includes native, indigenous species (≥ 80% native)	Required	
[ ]	Plantation on OB dumps / mined land qualifies (coal sector priority)	Required	
[ ]	3-year maintenance and survival monitoring plan in place	Required	

	Screening Criterion	Requirement Level	Notes / Evidence
[ ]	Plantation does not displace natural grassland or wetland	Required	
[ ]	Geo-tagged baseline photos of pre-plantation land status taken	Required	
[ ]	Agroforestry / silvopasture component included	Recommended	
[ ]	Linkage to state forest department records / Vangam portal	Recommended	
	CATEGORY 2: WATER CONSERVATION (Rule 4, Schedule I - GCP Rules 2023)		
[ ]	Activity creates / restores a water body (check dam / pond / lake / well)	Required	
[ ]	Water body serves measurable community / ecological purpose	Required	
[ ]	Mine water reuse / dewatering water management component included	Required	
[ ]	Aquifer recharge potential assessed and documented	Required	
[ ]	Hydrological study / water audit conducted or planned	Recommended	
[ ]	Beneficiary community has formal operation & maintenance plan	Recommended	
[ ]	Convergence with Jal Shakti / AMRUT 2.0 / VB-G RAM G explored	Recommended	
	CATEGORY 3: SUSTAINABLE AGRICULTURE (Rule 4, Schedule I - GCP Rules 2023)		
[ ]	Activity promotes natural / organic farming reducing chemical inputs	Required	
[ ]	Minimum 10 farmers or 5 hectares under improved practices	Required	
[ ]	Documentation of baseline chemical input usage available	Required	
[ ]	Linkage to state soil health card programme	Recommended	
[ ]	Women farmer / SHG groups as primary participants	Recommended	
	CATEGORY 4: WASTE MANAGEMENT (Rule 4, Schedule I - GCP Rules 2023)		
[ ]	Activity involves processing solid waste in CSR-covered area	Required	
[ ]	Waste-to-energy or composting component included	Recommended	
[ ]	Mine tailings / fly ash management integrated into CSR activity	Recommended	
[ ]	Activity prevents open burning of waste	Required	
	CATEGORY 5: AIR POLLUTION REDUCTION (Rule 4 - GCP Rules 2023)		
[ ]	Activity directly reduces particulate emissions in mine-affected area	Required	
[ ]	Baseline PM10 / PM2.5 monitoring data available	Required	
[ ]	Green belt or windbreak plantation for dust suppression	Required	
[ ]	Road paving / dust suppression on haul roads	Recommended	

	Screening Criterion	Requirement Level	Notes / Evidence
[ ]	Post-activity air quality monitoring plan defined	Required	
	CATEGORY 6: MANGROVE CONSERVATION (if coastal mine operations)		
[ ]	Activity is in coastal / estuarine zone with mangrove cover	Required	
[ ]	State forest / fisheries dept. approval obtained	Required	
	GENERAL ELIGIBILITY (All Categories)		
[ ]	Activity is additional (not mandated by law or existing permits)	Required	
[ ]	Activity does not overlap with government-funded programme without proper additionality proof	Required	
[ ]	CSR project documents confirm activity is within defined CSR area (5-year plan area)	Required	
[ ]	Project duration ≥ 3 years (for tree plantation credits)	Required	
[ ]	Designated Green Credit Aggregator / Verifier identified	Recommended	
[ ]	Company is registered on Green Credit Registry (MoEFCC portal)	Recommended	
[ ]	Legal land-use documents support activity type	Required	
[ ]	Monitoring, Reporting, and Verification (MRV) protocol defined	Required	

PART C - SCREENING OUTCOME

Outcome Parameter	Assessment
Total "Required" criteria met (out of applicable)	[ ]
Total "Recommended" criteria met	[ ]
Eligible Green Credit Category (Tree/Water/Agri/Waste/Air)	[ ]
Estimated Credit Volume (preliminary)	[ ]
Screening Decision (Eligible / Ineligible / Needs Revision)	[ ]
Next Step (Registration on GCP Portal / Design Revision)	[ ]
CSR Committee approval for GCP registration required (Y/N)	[ ]

PART D - IMPORTANT REGULATORY REFERENCES

Note: Companies intending to register CSR-funded environmental activities under the Green Credit Rules, 2023 (notified 12th October 2023 by the Ministry of Environment, Forest and Climate Change under the Environment (Protection) Act,

1986) are advised to obtain prior legal opinion from their Company Secretary or legal counsel before initiating registration on the Green Credit Portal. The applicability of Green Credits to activities funded through mandatory CSR obligations has not been explicitly addressed in either the Green Credit Rules or the Companies (CSR Policy) Rules, 2014, and requires specific regulatory clarification. Relevant reference: MCA General Circular No. 14/2021, FAQ 4.3.

Regulation / Notification	Key Provision Relevant to Coal CSR
Green Credit Rules, 2023 (MoEFCC)	Defines 8 categories of Green Credit activities; Rule 4 eligibility criteria
Environment Protection Act 1986	Parent legislation for Green Credit scheme
Companies Act, 2013 - S.135 & Schedule VII(iv)	Environmental sustainability as eligible CSR activity
Companies (CSR Policy) Rules, 2014, as amended up to G.S.R. 415(E) dated 27-05-2026	CSR projects must comply with Schedule VII and CSR Rules. Companies should give preference to the local and project-affected area as required by Section 135 and company CSR policy; CPSEs should follow MoC and DPE guidance on local versus non-local deployment. There is no separate Rule 4(2) exemption for environmental projects to operate beyond administrative boundaries.
Government scheme coverage check	Additionality check: confirm project is not duplicating a government-funded scheme for the same purpose and location

PART E - SIGN-OFF

CSR & Environment Manager	Head - CSR / Nodal Officer
Name:	Name:
Designation:	Designation:
Signature:	Signature:
Date:	Date:

Volume II Toolkit - Supplementary Tools (Tools 13 to 18)

Volume II Toolkit Addendum

CSR Eligibility, Annual Action Plan, Due Diligence, Government Scheme Convergence and Additionality, Grievance Register and Pilot Instructions

Operational Templates and Pilot-Filling Instructions

Prepared by	Indian Institute of Corporate Affairs
Project	Developing Comprehensive CSR Framework for Indian Coal Companies
Scope discipline	CSR-only; excludes employee-only welfare, internal DEI/HR and statutory compliance costs
Use	Phase 1 draft package support and pilot-readiness control document

Prepared for the Comprehensive CSR Framework for Indian Coal Companies.

Purpose

This addendum supplements the existing Volume II toolkit by adding five missing operational formats and a step-by-step pilot instruction note for Mahanadi Coalfields Limited and the selected private coal company. The formats are designed for CSR-only use and must not be used to book statutory environmental compliance, statutory mine closure, statutory R&R, employee-only welfare, HR, DEI, occupational safety, political contributions, or normal-course business activities as CSR.

Legal and policy anchors

CSR projects must be screened against Section 135, Schedule VII and the Companies (CSR Policy) Rules, and activities in the normal course of business or activities benefiting only employees and their families should not be treated as CSR (MCA CSR FAQs hosted by Ministry of Coal). Implementing agencies must meet the eligibility and registration requirements under the CSR Rules, including CSR-1 registration where applicable (Companies CSR Rules, Rule 4). The Annual Action Plan must include the list of approved projects, manner of execution, fund utilisation modalities, implementation schedules, monitoring and reporting mechanism, and need/impact assessment details where applicable (Companies CSR Rules, Rule 5). Under the Companies (CSR Policy) Rules, 2014 and Section 135 of the Companies Act, 2013, CSR must be additional to - and not a substitute for - government entitlements and publicly funded development programmes active in the same area (MCA CSR FAQs, Companies (CSR Policy) Rules, 2014,Section 135, Companies Act, 2013).

Tool 13: CSR Eligibility Screening Checklist

When to use

Use this checklist before preparing a project concept note, approving an Annual Action Plan entry, issuing a work order, or booking expenditure as CSR.

Project details

Field	Entry
Company / subsidiary	
Area / mine / project office	
Project title	
District / state	
Village / Gram Panchayat / ULB	
Within 25 km of mine/project site?	Yes / No / Not applicable
Project-affected area / directly affected area?	Yes / No / To be verified

Field	Entry
Proposed CSR theme	Health / Education / WASH / Livelihood / Environment / Infrastructure / Vulnerable Groups / Disaster / Mine Lifecycle Community Transition / Other
Schedule VII clause	
Proposed budget	
Proposed implementation mode	Direct / Implementing Agency / Public Authority / Collaboration
Proposed duration	
Nodal officer	

Eligibility screen

Screening question	Yes / No / NA	Evidence required	Decision implication
Is the activity located in India?		Location note	If No, do not book as CSR unless a specific legal exception applies
Does the activity map to one or more Schedule VII heads?		Schedule VII mapping note	If No, the proposal is not eligible and should be redesigned
Is the activity outside the company's normal course of business?		Business-function confirmation	If No, the proposal is not eligible as CSR
Does the activity avoid benefiting only employees and their families?		Beneficiary definition	If No, the proposal is not eligible as CSR
Is the activity not a political contribution? (Companies (CSR Policy) Rules, 2014, Rule 2(1)(d)(iii), read with Section 182 of the Act)		Proposal and payee review	If No, the proposal is not eligible as CSR
Is the activity not a one-off sponsorship, marketing event or brand promotion without a defined CSR project?		Project design note	If No, the proposal is not eligible as CSR
Is the activity not a statutory environmental, mine closure, R&R, consent, clearance, compensation, or compliance obligation?		Compliance/legal certification	If No, the activity should not be booked as CSR
Is there evidence of community need or stakeholder demand?		Need assessment / consultation note	If No, hold for assessment
Is there a defined beneficiary group?		Beneficiary profile	If No, redesign
Is there a clear output and outcome KPI?		KPI sheet	If No, redesign
Is there a sustainability / O&M plan for assets?		O&M / handover note	Required for infrastructure/assets
Is there a government scheme additionality check?		Additionality checklist	Required under Companies (CSR Policy) Rules, 2014 additionality principle

Screening question	Yes / No / NA	Evidence required	Decision implication
Is there a grievance and feedback route?Grievance mechanism noteRecommended under this framework			
Does the project require impact assessment under company/statutory policy?		Threshold check	Record in Annual Action Plan
If implemented through an agency, is the agency eligible and due-diligenced?		IA due diligence checklist	Required before MoU/work order

Decision

Decision	Tick	Remarks
Eligible for CSR appraisal		
Eligible only after redesign / evidence		
Not eligible for CSR booking		
Referred to legal/compliance/finance		

Tool 14: Annual Action Plan Template

When to use

Use this template at the beginning of every financial year and whenever the Annual Action Plan is modified with Board approval.

Part A: CSR obligation and budget summary

Field	Entry
Financial year	
Average net profit as per applicable law	
Statutory CSR obligation	
Coal-sector / company-specific CSR formula applied, if any	
Total CSR budget proposed	
Budget for ongoing projects	
Budget for new projects	
Administrative overhead provision	
Impact assessment provision	
Amount reserved for DPE / Ministry theme, if applicable	
Amount proposed within 25 km / project-affected area	
Amount proposed outside 25 km but within operating state	

Part B: Approved project table

It is recommended under the proposed framework that no single project type account for more than about forty per cent of the total CSR budget for a financial year, unless supported by a fresh need-assessment finding approved by the CSR Committee. Where the same project type is proposed for a third consecutive year, it is recommended that the CSR Committee record its reasons and confirm continued community need through an updated baseline assessment before approval. This is a recommendation of this framework and not a requirement of law. It applies to a single project type, such as Mobile Medical Units, and not to a Common CSR Theme notified by the Department of Public Enterprises; where a DPE Common CSR Theme applies, the DPE thematic expectation prevails over this reference point.

The table below is completed once for each project proposed in the Annual Action Plan. It is set out vertically so that every field remains fully legible in print. Repeat the block for AAP-01, AAP-02 and each subsequent project.

Field	Entry
Project ID	AAP-01, AAP-02, AAP-03 … (one block per approved project)
Project title	
Schedule VII head	
CSR theme	
District / state	
25 km / PAA / affected area status	
Need assessment reference	
Scheme additionality	
Execution mode	Direct / IA / Collaboration
Implementing agency	
Start date	
End date	
Budget	
Output KPI	
Outcome KPI	
Impact assessment trigger	Yes / No
Approval status	

Part C: Monitoring and reporting plan

Monitoring item	Frequency	Responsible team	Evidence
Physical progress review	Monthly / Quarterly		Progress report
Financial utilisation review	Monthly / Quarterly		Utilisation statement
Community feedback review	Quarterly		Grievance / feedback register
CSR Committee review	Quarterly / Half-yearly		Committee note
Board reporting	As required		Board agenda note
Website disclosure update	On approval / quarterly		Website link
Impact assessment planning	Annual		IA schedule

Part D: Modification record

Date	Project affected	Change proposed	Reason	CSR Committee recommendation date	Board approval date	Revised budget / timeline

Tool 15: Implementing Agency Due Diligence Checklist

Basis and limitations. *This screen supports a company's own due diligence before sanction. It records matters that a reviewing officer may wish to enquire into further; it does not establish wrongdoing and is not a finding against any organisation. An entry recorded here should prompt enquiry and a documented explanation, not an automatic conclusion. Any organisation about which a matter is recorded should be given a fair opportunity to respond before a decision is taken, and the reasons for the final decision should be placed on record. This framework confers no power to exclude, list or publish information about any organisation, and any such action remains a matter for the company concerned under its own procurement and legal procedures.*

When to use

Use this checklist before selecting any NGO, trust, society, Section 8 company, statutory body, public authority, or other eligible implementing partner.

Agency profile

Field	Entry
Agency name	
Legal form	Section 8 company / trust / society / statutory body / public authority / other
Registration number	
CSR-1 registration number	
12A / 80G status, if applicable	
PAN	
Registered address	
Key contact	
Years of experience	
Similar project experience	

Due diligence screen

Checkpoint	Yes / No / NA	Evidence	Risk rating
Eligible entity type under CSR Rules		Registration document	Low / Medium / High
Valid CSR-1 registration, where applicable		CSR-1 certificate	Low / Medium / High
3-year similar track record, where required		Completion certificates / reports	Low / Medium / High
12A and 80G registration, where applicable		Certificates	Low / Medium / High
Audited financial statements for last 3 years		Audit reports	Low / Medium / High
No material adverse audit qualification		Audit review	Low / Medium / High
Governance structure disclosed		Board/trustee list	Low / Medium / High
No conflict of interest with approving officials		Declaration	Low / Medium / High
Selection by CSR governance structure on merit against published criteria		Selection record	Low / Medium / High
Conflict-of-interest declarations obtained from all involved in selection		Signed declarations	Low / Medium / High
Any externally recommended agency assessed against the same criteria		Assessment note	Low / Medium / High

Checkpoint	Yes / No / NA	Evidence	Risk rating
Selection decision and reasons documented		Decision record	Low / Medium / High
Project team capacity available		CVs / staffing plan	Low / Medium / High
Local presence or field partner in project district		Office/field proof	Low / Medium / High
Safeguarding / child protection / community safety policy, where relevant		Policy copy	Low / Medium / High
Procurement and financial controls documented		SOPs	Low / Medium / High
Data and beneficiary privacy controls		Data policy	Low / Medium / High
Past performance with government/PSU/company projects		References	Low / Medium / High
Ability to provide UCs, progress reports, geo-tagged evidence and completion report		Reporting sample	Low / Medium / High
Similar or identical projects being implemented with other NGOs in the same thematic areas as well as same geographical area		Project details (last/current year)	Low / Medium / High

Scoring

Score band	Interpretation	Decision
80-100	**Strong**	**Eligible for engagement subject to project negotiation**
60-79	**Moderate**	**Eligible with risk mitigation and closer monitoring**
40-59	**limited**	**Engage only with senior approval and safeguards**
Below 40	**High risk**	**Do not engage**

Matters requiring further enquiry

No CSR-1 registration where required.

No credible field presence for community-facing work.

No audited accounts.

Unclear ownership/governance.

Litigation, record of ineligibility or adverse government record.

inappropriate influence or external pressure on the Implementing Agency selection process.

Same implementing agency proposed for two or more concurrent projects in an identical thematic area without documented competitive selection rationale (project concentration risk).

Same implementing agency proposed for simultaneous implementation within the same geographic area without a documented diversification rationale.

Same implementing agency re-proposed in the same operational area without an independent impact assessment of the prior completed project having been conducted and reviewed by the CSR Committee (recommended cooling interval: 12 months or one complete project cycle, whichever is longer).

The proposed project appears to be a pass-through of funds without genuine implementation capacity.

Refusal to provide utilisation certificates, beneficiary evidence or audit access.

Tool 16: Government Scheme Convergence and Additionality Checklist

When to use

Use this checklist before approving any CSR project. The purpose is to ensure CSR is additional to - and not a substitute for - government scheme spending, as required under the Companies (CSR Policy) Rules, 2014 and Section 135 of the Companies Act, 2013.

District and affected-area mapping

Field	Entry
District	
State	
Mine / project / area	
In areas with active government scheme coverage?	Yes / No / To be verified
In areas with indirect government scheme coverage?	Yes / No / To be verified
Within 25 km of mine/project site?	Yes / No
Scheduled Area / tribal area?	Yes / No
Aspirational District / Block?	Yes / No
Relevant Gram Panchayat / ULB	

Convergence review

Review question	Yes / No / NA	Evidence	Action
Has a list of active central/state government schemes in the target area been obtained?		Scheme list / BDO confirmation	
Have multi-year government scheme commitments in the target area been reviewed?		Scheme review note	
Does the proposed CSR project duplicate a government-scheme-funded activity for the same location, beneficiary group, and purpose?		Project comparison	If Yes, redesign unless CSR adds clear additionality
Does the project complement a gap not covered by existing government schemes?		Gap note	Record convergence rationale
Does the project address a high-priority development sector in the target area?		Sector mapping	Prefer high-priority alignment where relevant
Does the project serve directly affected areas or people?		Affected-area map	Prioritise direct affectedness
Has Gram Sabha / ULB consultation been considered where applicable?		Minutes / plan	Required especially in Scheduled Areas
Are vulnerable groups specifically identified?		Beneficiary mapping	Include gender, SC/ST, PwD, elderly, children where applicable
Is there a district authority or line department coordination requirement?		Meeting record	Record owner
Does the project require an MoU with the district administration / department?		Draft MoU	Prepare before execution
Is there an O&M or handover agency for assets?		O&M note	Required before approval
Can outcomes be jointly monitored with district indicators?		KPI mapping	Add to monitoring plan

Convergence decision

Decision type	Tick	Remarks
CSR project approved as additional to government scheme		
CSR project redesigned to avoid duplication		
CSR project deferred pending district consultation		
CSR project not approved due to duplication/substitution risk		

Tool 17: Community Grievance Register

When to use

Use this register for all CSR-related community grievances, suggestions and feedback received through Gram Sabha, village meetings, helplines, written complaints, field visits, public representatives, district administration, implementing agencies or company officials.

Register format

No.	Field	What to record	Entry format or options
1	Grievance ID	Unique sequential number for each grievance received	GR-001, GR-002 and so on
2	Date received	Date the grievance reached the company by any channel	Free text
3	Source/channel	How the grievance was received	Gram Sabha / phone / written / field visit
4	Name/contact, if disclosed	Complainant details, only where voluntarily given	Free text
5	Village/GP/ULB	Village, Gram Panchayat or urban local body concerned	Free text
6	Project / issue area	CSR project or thematic area the grievance relates to	Free text
7	Category	Nature of the grievance	Delay / quality / exclusion / asset / behaviour / environmental / other
8	Vulnerable group involved?	Whether the complainant belongs to a vulnerable group	Yes / No
9	Severity	Assessed seriousness of the grievance	Low / Medium / High
10	Description	Short factual account in the complainant's own terms	Free text
11	Responsible officer	Officer assigned to act on the grievance	Free text
12	Acknowledgement date	Date the complainant was told the grievance was registered	Free text
13	Target closure date	Date by which closure is planned	Free text
14	Action taken	What was actually done	Free text
15	Remediation required?	Whether corrective work or restitution is needed	Yes / No
16	Status	Current position of the grievance	Open / In progress / Closed / Escalated
17	Closure date	Date the grievance was formally closed	Free text
18	Complainant satisfaction	Complainant's own assessment after closure	Satisfied / Not satisfied / Not contactable
19	Escalation required?	Whether the matter goes to the CSR Committee	Yes / No

No.	Field	What to record	Entry format or options
20	Evidence link	Reference to the supporting file or photograph	Free text

Closure categories

Closure code	Meaning
C1	Resolved with no further action
C2	Resolved with corrective action
C3	Resolved with remediation
C4	Rejected with reasons recorded
C5	Referred to non-CSR department / statutory authority
C6	Escalated to senior management / CSR Committee

Reporting fields

Reporting metric	Formula
Grievances received	Count of new grievances during period
Grievances pending	Count open beyond reporting date
Grievances closed	Count closed during period
Average closure time	Sum of closure days / closed cases
Share resolved through remediation	Cases with remediation / closed cases
Repeat grievances	Cases from same location/project on same issue

Tool 18: Mine Lifecycle CSR Planning Note

When to use

Use this note at the planning stage for each mine or cluster, so CSR design fits the mine's lifecycle stage and stays distinct from statutory closure, reclamation, and rehabilitation obligations.

Stage-wise CSR focus (reference)

Lifecycle stage	Primary CSR focus	Boundary with statutory obligations
Active mining	Health, education, drinking water, sanitation, livelihoods, local infrastructure, and sustained engagement in operating-area villages; building community institutions that can sustain assets later.	Land acquisition compensation, rehabilitation and resettlement, and operational environmental compliance are statutory, not CSR.

Lifecycle stage	Primary CSR focus	Boundary with statutory obligations
Closure or production decline	Livelihood diversification away from mining dependence, reskilling, continuity planning for school, health, and water assets, and structured consultation on transition.	Statutory mine closure plan activities and final mine closure deposit utilisation are not CSR.
Post-closure transition	Strengthening alternative local economies, community ownership and upkeep of created assets, and community-facing development aligned with the RECLAIM approach where CSR-eligible.	Technical land reclamation, safety, and statutory post-closure obligations remain outside CSR.

Mine-specific entry

Field	Entry
Mine or cluster name	
Current lifecycle stage	Active / Closure or decline / Post-closure
Selected CSR focus areas for this stage	
Statutory activities excluded from CSR here	
Community transition issues noted	

Tool 19: Community Engagement and Behaviour-Change Plan

When to use

Prepare this plan alongside every asset or service project, so the physical component (the hardware) is paired with a community-engagement component (the software), and behaviour change can be tracked rather than assumed.

Engagement plan

Field	Entry
Project name	
Asset or service provided	
Behaviour change sought	e.g. use of toilets, school attendance, hygiene practice
Engagement and awareness activities	
Community institutions, SHGs, or volunteers involved	
Sustained-engagement period after handover	
Responsible party for engagement	

Behaviour-change indicators

Indicator	Baseline	Target	How measured
e.g. toilet usage rate			Spot checks and short survey

Tool 20: District Convergence and Fund-Flow Reconciliation Format

When to use

Use this format where CSR is taken up in coordination with district development priorities, or where CSR is delivered through an external channel. It keeps activities aligned with the company's own need assessment, routes funds through a channel eligible under Rule 4(1) of the CSR Rules, and maintains project-level traceability.

District-proposed activities

Activity	Location	Source of priority (district plan / community / other)	In company need assessment (Yes/No)	Decision

Fund-flow and deliverables

Field	Entry
Implementation mode	Direct / Through agency / In convergence through a Rule 4(1)-eligible channel
Delivery channel eligible under Rule 4(1)	Yes / No (e.g. government-established or registered agency with CSR-1)
Written arrangement in place	Yes / No
Deliverables specified	
Beneficiary data to be returned to the company	
Utilisation evidence to be returned	
Divergence from assessed need and justification, if any	
Placed before CSR Committee	Yes / No

Tool 21: Implementing Agency Quality Monitoring (Three-Stage)

Basis and limitations. *This screen supports a company's own due diligence before sanction. It records matters that a reviewing officer may wish to enquire into further; it does not establish wrongdoing and is not a finding against any organisation. An entry recorded here should prompt enquiry and a documented explanation, not an automatic conclusion. Any organisation about which a matter is recorded should be given a fair opportunity to respond before a decision is taken, and the reasons for the final decision should be placed on record. This framework confers no power to exclude, list or publish information about any organisation, and any such action remains a matter for the company concerned under its own procurement and legal procedures.*

When to use

Use this tool together with the Implementing Agency Due Diligence Checklist (Tool 15). Tool 15 covers selection; this tool monitors agency quality during and after the project. Where the applicable procurement rules permit, select on a quality-and-cost basis rather than lowest cost alone.

Stage 1 - Pre-selection (quality at entry)

Check	Yes / No	Evidence
Quality-and-cost selection applied where permitted		Selection record
Technical capability and field presence assessed		Due-diligence score (Tool 15)
Track record verified		Completion certificates / references
Selection made on merit and free from extraneous influence, with conflict-of-interest declarations		Selection record and declarations
Project concentration and exposure limits verified (e.g., maximum budget allocation threshold and cooling-off periods applied).		Agency portfolio review and allocation records.

Stage 2 - During implementation

Check	Yes / No	Evidence
Adherence to plan and timeline		Monitoring-visit notes
Quality of work		Site verification
Beneficiary feedback		Feedback record
Financial discipline		Milestone and utilisation records
Responsiveness to issues		Issue log

Stage 3 - Post-project

Check	Yes / No	Evidence
Quality and functionality of deliverables		Completion verification
Outputs and early outcomes achieved		Outcome data
Community satisfaction		Short feedback record

Persistent quality or compliance concerns should be recorded and weighed in future agency selection.

Tool 22: Community Asset Stewardship and Accountability Register

When to use

Open this register for every asset or equipment project at handover; to protect the value of CSR assets and confirm they remain in use. Use it with the Project Completion and Asset Handover Template (Tool 8).

Asset and stewardship details

Field	Entry
Asset or equipment	
Project name	
Named owner or community committee	
Usage and maintenance agreement signed	Yes / No
Operating-cost responsibility	
Handover documented (asset, condition, responsible party, intended use)	Yes / No

Post-handover verification

Verification point	Date	In use as intended (Yes/No)	Findings / corrective action
3 months			
6 months			
12 months			
More than 12 months			

Where an asset is found unused or misused, corrective steps and any engagement activity needed to restore proper use should be planned and tracked.

DOCUMENT 3

of the Comprehensive CSR Framework for Indian Coal Companies

Step-Wise Guidance Note

A Field Manual for the 12-Stage CSR Planning Cycle

Prepared by
School of Business Environment
Indian Institute of Corporate Affairs
An institution under the aegis of the Ministry of Corporate Affairs, Government of India

For India's coal companies
Commissioned by the Ministry of Coal, Government of India

Contents of Document 3

Step-Wise Guidance Note

Who Should Read This and How to Use It

This document is for people who are doing the work, not for policy audiences. It is written for:

CSR Team of the companies

Each of the 12 stages in the framework is explained here in plain language: what you need to do, in what order, which form to fill, and what the most common mistakes are. If you're not sure whether something counts as CSR, go to Stage 2. If you're not sure which government schemes are active in your area, that's Stage 4. If you're writing a project proposal, that's Stage 6. Read only the stages you need right now.

ℹ This note covers CSR activities only. It does not apply to employee welfare, occupational health and safety, mine closure obligations, or R&R compensation. If you are unsure whether an activity is CSR-eligible, the answer is almost always: screen it first using Stage 2 before spending any time on it.

All 12 Stages at a Glance

Think of these 12 stages as a year-long cycle. Most of it happens between September and January (indicative timeline). After that, you are just executing approved projects and tracking them.

Stage	What You Do	By When (indicative)	Key Output
1	Map your area - which villages are near your mines, who lives there, what schemes are running	September–October	Area community profile
2	Screen every proposed project for CSR eligibility before doing anything else	Any time, before the appraisal	Eligibility note per project
3	Assess actual community needs with data and conversations	October–November	Need assessment report
4	Check what government schemes are already active so CSR doesn't duplicate them	November, alongside Stage 3	Additionality note
5	Hold community consultations - ask people what they actually want	October–November	Consultation minutes
6	Write project concept notes for proposed projects	November–December	Project Concept Notes
7	Score and rank the proposals - select the best ones for approval	December	Scored project list
8	Get Board approval for the Annual Action Plan	December–January	Board-approved AAP
9	Sign agreements with implementing agencies, open grievance channels	January–March	Agreements + workplans

Stage	What You Do	By When (indicative)	Key Output
10	Monitor every quarter - visit sites, review reports, track grievances	Quarterly	Monitoring reports
11	Complete and formally hand over each project to the community	At project end	Completion certificate
12	Assess what actually changed for beneficiaries - beyond just spending	6–12 months after completion	Impact assessment report

STAGE 1: OPERATING-AREA MAPPING

Who: Area CSR Team | When: September–October (3–4 weeks) | Output: Mine/area community profile document

Purpose of this stage.

Before you decide what CSR to do, you need to understand your geography. Which villages are you responsible for? Who lives there? What are their basic demographics? What government programmes are already running? Without this, your CSR proposals will be based on whoever asks loudest, not on actual need.

What to do, step by step

Step 1 -List all villages within 25 km of each mine or project site.

CIL policy requires 80% of CSR spend to go to areas within 25 km of mines, mine area HQ, or company HQ. The remaining 20% can go anywhere in the operating state. Start by listing every village with its distance from the mine boundary. Your Area team should already have this from land acquisition records or environmental clearance documents.

Step 2 -Get basic demographic data for each village.

A full census is not required. The following sources may be used: Census 2011 (updated where possible with NFHS-5 data), Gram Panchayat records, ASHA registers. Record: total population, share of SC/ST households, BPL households, households that depend on mining for income, and displaced or project-affected households. These numbers are your baseline for inclusion.

Step 3 -Find out which government schemes are running in each village.

Call the Block Development Officer or visit the district collectorate. Check whether Jal Jeevan Mission, Swachh Bharat Mission, Ayushman Bharat, Pradhan Mantri Awas Yojana, the Viksit Bharat – Guarantee for Rozgar and Ajeevika Mission (Gramin) Act, 2025 (VB-G RAM G, the rural employment guarantee mission that replaced MGNREGA from 1 July 2026), or PMKVY are active in your target villages. Note what is covered. This prevents your CSR from spending money on something the government is already doing in the same place or from overlapping the project funding to the schemes.

Step 4 -Check the lifecycle stage of each mine.

Is the mine in active production? Expanding? Approaching closure in the next 5–10 years? The framework requires CSR planning to address all three mine lifecycle stages explicitly. (a) Active Mining Stage - address in-migration pressure, project-affected family (PAF) displacement impacts, population growth, and early community infrastructure needs. (b) Declining and Closure Stage - focus on livelihood diversification and reducing community dependence on mine employment. (c) Post-Closure Stage - sustain community assets, support residual populations (including tribal communities), and ensure O&M continuity of completed CSR infrastructure. Just transition planning applies from the commencement of mining activity, not only at closure.

Step 5 -Write up the area profile in the standard format.

This becomes the backbone of your Annual Action Plan and your needs assessment. It is not a long document - 2–3 pages per area is enough.

Reference: Companies (CSR Policy) Rules, 2014, Rule 4(1) - community benefit requirement; Ministry of Coal RECLAIM Framework (community engagement and development in mine closure and post-closure contexts); Framework Section 4.4 (Mine Lifecycle and Transition-Sensitive CSR).

⚠ If you find that a government scheme is already funding the exact activity you were planning to do in the same village, CSR must not duplicate it. Under the Companies (CSR Policy) Rules, 2014, CSR must be additional to government entitlements. Move your CSR to a gap activity instead.

Legal basis: CIL CSR Policy August 2024 - 25 km/80-20 geographic rule; Companies (CSR Policy) Rules, 2014 - additionality principle.

STAGE 2: CSR ELIGIBILITY SCREENING

Who: Area or Subsidiary CSR Team | When: Before any project enters appraisal | Output: Eligibility note per project (Tool 13)

Purpose of this stage.

This is your first gate. Before you spend any time writing a proposal, planning a project, or spending money, you must check whether the activity is even eligible as CSR. This step exists because the Companies Act is strict about what counts and what doesn't - and getting it wrong can lead to MCA penalties or audit objections.

What to do, step by step

Step 1 -Answer the six exclusion questions first. If you answer YES to any of them, the project is not eligible as CSR.

Exclusion Question	If the Answer is YES
Is this activity required by law, by a mining clearance, or by a court order?	Not CSR. This is a statutory obligation. Book it separately.

Exclusion Question	If the Answer is YES
Does it benefit only employees and their families?	Not CSR. Employee welfare is a separate category. ℹ Specific example - health insurance, accident insurance, or medical treatment for mine workers and their families is an employee benefit and NOT a CSR activity, even if framed as community health support. MCA General Circular No. 14/2021, FAQ 4.1(iv) expressly excludes 'activities benefitting employees of the company as defined in section 2(k) of the Code on Wages, 2019' from eligible CSR expenditure. This applies equally to contract labour on mine payrolls. Any such proposal must be redirected to the employee welfare budget.
Is this a political contribution?	Not CSR. Return the proposal. Contribution to a political party is expressly excluded from CSR expenditure under Companies (CSR Policy) Rules, 2014, Rule 2(1)(d)(iii), read with Section 182 of the Companies Act, 2013.
Is this R&R compensation that the company is legally obligated to pay?	Not CSR. This must be funded from a different budget.
Is this part of the company's normal coal mining business?	Not CSR. The activity must be outside normal operations.
Is this a statutory mine closure activity?	Not CSR. Mine closure obligations have their own funding track.

Step 2 -Map the activity to at least one Schedule VII clause.

Every CSR project must fit under one of the Schedule VII thematic activity heads, clauses (i) to (xii) of the Companies Act, 2013. Clause (xiii) is not a thematic head; it is a mode of implementation through the Social Stock Exchange and is dealt with at Section 16.5. If you cannot point to a clause it fits under, the project is not CSR-eligible. Use the Schedule VII mapping table in Tool 6 if you are unsure.

Step 3 -Check the geography.

Is the project in an area covered by the 80:20 geographic rule? If it is outside both the 25 km zone and the operating state, you need specific Board approval before proceeding.

Step 4 -Fill Tool 13 and get it signed by the Area CSR Manager.

This forms the documentary record. It is placed in the project file and supports the information required for the annual Form CSR-2 filing and any audit.

Legal basis: Section 135, Companies Act, 2013; Schedule VII, thematic clauses (i) to (xii); Companies (CSR Policy) Rules, 2014; MCA General Circular 14/2021 - available at coal.gov.in/FAQ_CSR.pdf.

ℹ *Green Credit caution at eligibility stage - Before including environmental activities in the CSR portfolio, confirm the following: the permissibility of earning monetisable Green Credits under the Green Credit Rules, 2023 (notified 12th October 2023 by the Ministry of Environment, Forest and Climate Change under the Environment (Protection) Act, 1986) on activities funded through mandatory CSR has not been explicitly addressed in either the Green Credit Rules or the Companies (CSR Policy) Rules, 2014. Companies proposing to register CSR-funded environmental projects on the Green Credit Portal must first obtain a legal opinion from their Company Secretary or legal counsel. Reference:*

MCA General Circular No. 14/2021, FAQ 4.3 (CSR shall not be used to derive commercial marketing benefits); FAQ 4.1(v) (sponsorship activities for commercial marketing benefit excluded from CSR); Green Credit Rules, 2023, notified 12th October 2023.

STAGE 3: NEED ASSESSMENT

Who: Area CSR Team + Implementing Agency (if engaged) | When: October–November (4–6 weeks in field) | Output: Baseline report + scored need matrix (Tool 2)

Purpose of this stage.

A need assessment replaces ad-hoc project selection - where whoever asks loudest gets the project - with evidence. It tells you what the community actually needs, who is most vulnerable, and what the starting conditions are. It is also the only way to measure impact later. Where baseline data are not recorded at this stage, no basis for comparison will exist after project completion.

What to do, step by step

Step 1 -Choose which villages to survey.

Prioritise: villages with project-affected families (PAFs), villages within 5 km of the mine boundary, and villages with the highest vulnerability indicators from your Stage 1 mapping. For most mine areas, 3–5 villages is a good starting point. Do a fuller assessment in the most vulnerable ones.

Step 2 -Collect demographic data using Tool 2, Parts A and B.

Reliance on Census 2011 alone is not advisable, given its age. Cross-check with Gram Panchayat records, ASHA registers, and school enrolment registers. The key data points are population, SC/ST share, BPL households, mining-dependent households, displaced families, female literacy rate, and child population.

Step 3 -Score community needs using Part C of Tool 2.

There are 25 need categories in the template. For each one, score: Community Priority (1 = low, 2 = medium, 3 = high) based on community conversations; and Feasibility (1–3) based on your team's assessment of whether CSR can realistically address it. The needs with the highest combined scores become your top priorities.

Step 4 -Talk to people - Key Informant Interviews.

A KII is simply a focused conversation with someone who knows the community well. Talk to the Sarpanch, the ASHA worker, a school headmaster, an SHG leader, and the Block Development Officer. Record what they say in Part D of Tool 2. These conversations often surface issues that household surveys miss.

Step 5 -Hold at least one Focus Group Discussion per village.

An FGD is a group conversation - ideally 8–12 people. Run one with women separately. The discussion should cover the three most pressing local problems, the community's expectations of the company, and the outcome of earlier interventions in the same area. Record in Part E.

Step 6 -Record your baseline KPI values before the project starts.

For every outcome KPI your project will track (for example, the percentage of households with piped water, the school attendance rate, the number of women in SHGs), record the current number right now. This is your baseline. Without it, impact assessment later is impossible.

⚠ Split every number by gender, SC/ST, and PAF vs non-PAF. Where data are not disaggregated, BRSR Principle 8 and GRI 413-1 disclosures cannot be completed, and there is no established means of knowing whether your CSR is actually reaching the most vulnerable people.

Legal basis: Rule 8(3) Companies (CSR Policy) Rules, 2014 - baseline requirement for impact assessment; CIL CSR Policy August 2024; DPE Guidelines for CPSE CSR.

STAGE 4: GOVERNMENT SCHEME REVIEW & CSR ADDITIONALITY

Who: Subsidiary CSR Head + Finance | When: November, concurrent with Stage 3 (1–2 weeks) | Output: Scheme Coverage and Additionality Note (Tool 16)

Purpose of this stage.

The Companies Act requires CSR to be supplementary to government funding - not a replacement for it. If Jal Jeevan Mission is already building a water pipeline in your target village, CSR spending on water supply in the same village for the same households may duplicate existing public expenditure and may not represent an appropriate use of CSR funds. This stage is a simple check to make sure your CSR fills real gaps.

What to do, step by step

Step 1 -Get a list of active government schemes in your target area.

Call the Block Development Officer. Visit the district collectorate. Check official portals. The schemes to look for in coal belt communities are: Jal Jeevan Mission (drinking water), Swachh Bharat Mission (sanitation), Ayushman Bharat (health), Pradhan Mantri Awas Yojana (housing), the Viksit Bharat – Guarantee for Rozgar and Ajeevika Mission (Gramin), VB-G RAM G (rural livelihoods; replaced MGNREGA from 1 July 2026), Pradhan Mantri Kaushal Vikas Yojana (skills), and relevant Odisha or Chhattisgarh state schemes. Where the information cannot be obtained, the attempt made should be recorded.

Step 2 -For each proposed CSR project, fill Tool 16 (Government Scheme Convergence and Additionality Checklist).

The checklist asks: Is a government scheme already funding this activity in this village for this beneficiary group? If yes - what does CSR add that the scheme doesn't cover? Record the gap. This is your additionality argument.

Step 3 -Look for smart convergence opportunities.

Example: if a government scheme is building a school building, CSR can fund digital classrooms, teacher training, or scholarships for SC/ST students. This is convergence - the two sources complement each other rather than overlap. Record this in the project file, as convergence of this kind strengthens the combined effect of public and CSR expenditure.

Step 4 -Get the Additionality Note signed by the Subsidiary CSR Head before the project goes to prioritisation.

This note becomes part of the Annual Action Plan evidence file and protects the company against any audit question about whether CSR duplicated government spending.

Legal basis: Section 135 and Companies (CSR Policy) Rules, 2014 - additionality principle; Framework Section 4.3 and Section 5.

STAGE 5: STAKEHOLDER CONSULTATION

Who: Area CSR Team | When: October–November, concurrent with Stage 3 (minimum 1 day per village) | Output: Signed consultation minutes + stakeholder register (Tool 3)

Purpose of this stage.

This stage gives communities a formal voice in what CSR does in their area. Projects that communities have shaped and asked for are more likely to be used, maintained, and cared for after handover. Consultations also bring out local knowledge that is not available from desk research - which water source is contaminated, which school is short of teachers, which roads flood every monsoon.

What to do, step by step

Step 1 -Plan who to invite and tell them in advance.

For each village, invite: women (run their session separately), SC/ST community representatives, project-affected families, Anganwadi workers, school teachers, SHG leaders, and elected local body members. A consultation confined to a narrow set of local representatives will not meet the purpose of this stage. Record names, roles, and contact details in Section B of Tool 3.

Step 2 -Run the meeting with a clear agenda.

Tell people: what CSR is and is not, what your need assessment found, what the company is thinking of doing, what you are asking them. Then listen. Give the community 60% of the talking time. The agenda is in Section C of Tool 3.

Step 3 -Record every concern, including those that cannot be addressed through CSR.

If a community member raises a concern about dust from the mine, water depletion, or a grievance unrelated to the proposed project, write it down. Record the concern, the company's response, and any follow-up action committed. This is Section D of Tool 3 and it feeds directly into your grievance mechanism.

Step 4 -Get a signed attendance register.

A signature or thumb impression from the Sarpanch and key participants confirms the consultation happened. Take photographs (with consent). This is your evidence for BRSR Principle 8 and GRI 413-1 disclosures.

Step 5 -Use what you heard to refine your project proposals.

If the community's top priority is safe drinking water and you were planning a school, you need to revisit. Community input must be visible in the project concept note. Where the project design was not altered following consultation, the reasons should be recorded.

⚠ At least 40% of consultation participants should be women. SC/ST representation should reflect local demographics. A consultation without these groups is not a consultation - it's a meeting with the people who were easiest to reach.

Legal basis: SEBI BRSR Principle 4 and Principle 8 Leadership Indicator 1; GRI 413-1; ICMM Principle 9.

STAGE 6: PROJECT CONCEPT NOTE PREPARATION

Who: Implementing Agency (writer) + Area CSR Team (reviewer) | When: November–December (2–3 weeks per project) | Output: Completed Project Concept Note per project (Tool 1)

Purpose of this stage.

The Project Concept Note (PCN) turns a community need into a fundable, approvable, monitorable project proposal. A poorly prepared Project Concept Note leads to projects that cannot be tracked, implementing agencies without a clear statement of intended results, and CSR expenditure without measurable outcomes. A good PCN takes 2–3 hours to write and saves weeks of confusion later.

What to do, step by step

Step 1 -Fill Section A: Project Identification completely.

Every field must have an answer. If the implementing agency is not confirmed yet, write 'to be identified by [date]'. Leaving fields blank is not acceptable.

Step 2 -Write Section B: Problem Statement using your need assessment data.

The statement should be specific. Rather than a general formulation such as 'there is a health problem in the village', the following form is recommended: 'Bhurkunda village has a TB prevalence of 340 per 100,000 against the national average of 199, with no MMU coverage within 15 km (NFHS-5 district data).' Numbers that come from your baseline are the most convincing.

Step 3 -Write SMART objectives in Section C.

Each objective needs a specific output (what will be delivered) AND a specific outcome (what change will happen). Wrong: 'conduct health camps.' Right: 'conduct 12 mobile health camps per quarter covering 6 villages, increasing the share of screened residents referred for TB treatment from 0% to 8%.

Step 4 -Write a month-by-month activity plan in Section D.

Month 1: mobilise and train 3 ASHA workers. Month 2–3: conduct household mapping in 200 households. Month 4: first mobile health camp in Bhurkunda. A comparable level of specificity should be maintained, as the monitoring report can be no more precise than the plan.

Step 5 -Check administrative overheads in Section E.Under Rule 7(1) of the Companies (Corporate Social Responsibility Policy) Rules, 2014, administrative overheads shall not exceed five per cent of the company's total CSR expenditure for the financial year. This is a company-level limit and not a project-level limit. Expenses directly incurred in designing, implementing, monitoring and evaluating a particular project are not administrative overheads and are not counted against this limit (Rule 2(1)(b)). Where the company-level limit is at risk of being exceeded, the CSR budget should be reviewed before submission.

Step 6 -Attach your Government Scheme Convergence and Additionality Note in Section F.

This is the output from Stage 4 (Tool 16). For each government scheme that operates in the same area, state clearly: does this project complement it (and how) or fill a gap it doesn't cover? This section demonstrates compliance with the additionality requirement under the Companies (CSR Policy) Rules, 2014.

Step 7 -Select KPIs from Tool 5 and fill Section G.

Every project must have at minimum: 2 output KPIs (things you can count - beneficiaries screened, classrooms built) and 1 outcome KPI (a change you can measure - TB referral rate, school attendance, income increase). Record the KPI code, unit, baseline value, and target.

Step 8 -Identify at least 3 risks in Section H.

Common risks in coal belt CSR: land access disputes, delayed permissions, community conflict, monsoon delays, implementing agency capacity gaps. For each risk, state how likely it is and what you will do if it happens.

Step 9 -For asset or service projects, prepare a Community Engagement and Behaviour-Change Plan.

Infrastructure and assets do not deliver change on their own. For any project that builds an asset or delivers a service - toilets, water points, a school building, a health facility - prepare Tool 19 alongside the concept note. It sets out the behaviour change you are aiming for, the engagement and awareness activities that go with the asset, who stays involved after handover, and the indicators you will track. Pair the hardware with the software.

⚠ A PCN that doesn't have an eligibility screen (Tool 13), a need assessment baseline (Tool 2), an additionality note (Tool 16), and at least 2 output KPIs and 1 outcome KPI will produce an unmonitorable project. Such a proposal should not be approved.

STAGE 7: PROJECT PRIORITISATION AND SCORING

Who: proposed Project Appraisal Committee (3–5 members) | When: December (1–2 days for the whole portfolio) | Output: Scored project ranking (Tool 4) + recommended AAP draft

Purpose of this stage.

Coal companies typically receive more project requests than can be funded in a given year. A transparent, criteria-based scoring process ensures that project selection is documented, defensible, and auditable, consistent with the Board's oversight responsibility under Rule 5, Companies (CSR Policy) Rules, 2014.

What to do, step by step

Step 1 -Convene the proposed Project Appraisal Committee.

The PAC should include the Area CSR Head (chair), a Finance representative, a Technical or engineering representative, and ideally a community representative (Sarpanch or SHG leader). Record attendance.

Step 2 -Score every proposed project using Tool 4.

Each PAC member scores independently, then scores are averaged. Use the 10-criterion scoring matrix in the tool. This takes roughly 20–30 minutes per project.

Step 3 -Apply the decision thresholds.

Score	Decision
80–100	**High priority. Recommend for approval.**
65–79	**Approve, but the proposal needs to be strengthened in identified areas before signing.**
50–64	**Send back for rework. The project design is not ready.**
Below 50	**Do not approve. Ask for a redesign if the underlying need is genuine. ℹ CSR Performance Index - project quality at prioritisation feeds annual company-level scoring. The framework uses a 10-dimension CSR Performance Index to score each company annually. Rigorous prioritisation at Stage 7 directly improves Dimension 3 (Project Coverage Across Schedule VII Themes) and Dimension 4 (Project Quality and SDG Mapping Depth) scores. The updated recognition bands are: CSR Leader (score 80–100); Strong Performer (score 65–79); Progressing (score 50–64); Developing (score below 50). Reference: CSR SDG-KPI Guidance Workbook, PERFORMANCE_INDEX sheet; Framework Section 14 (CSR Performance Index).**

Step 4 -Check that the portfolio covers the Schedule VII thematic clauses (i) to (xii).

It's easy for a portfolio to end up with 80% in health and education and nothing in sports, disaster management, heritage, or slum development. If some clauses are not yet in place entirely, consider whether any medium-scoring proposals in those areas should be included to ensure breadth.

Step 4A - Apply the project-type concentration check.

It is recommended under the proposed framework that no single project type account for more than about forty per cent of the total CSR budget for a financial year, unless supported by a fresh need-assessment finding approved by the CSR Committee. Where the same project type is proposed for a third consecutive year, it is recommended that the CSR Committee record its reasons and confirm continued community need through an updated baseline assessment before approval. This is a recommendation of this framework and not a requirement of law. It applies to a single project type, such as

Mobile Medical Units, and not to a Common CSR Theme notified by the Department of Public Enterprises; where a DPE Common CSR Theme applies, the DPE thematic expectation prevails over this reference point. This check directly supports portfolio breadth scoring under Dimension 3 of the CSR Performance Index (Project Coverage Across Schedule VII Themes). Reference: Companies (CSR Policy) Rules, 2014, Rule 5 (AAP content and approval); Framework Section 7 (Annual Action Plan); CSR SDG-KPI Guidance Workbook, PERFORMANCE_INDEX sheet, Dimension 3 rubric.

Step 5 -Check the 80:20 geographic split, where applicable under the CSR policy of the company.

Are at least 80% of recommended projects within 25 km? Document this in the PAC minutes.

Step 6 -Classify every project as Ongoing or Non-Ongoing.

An Ongoing project is one approved in a prior year's Annual Action Plan that continues into this year, with defined milestones. Unspent amounts from ongoing projects must be transferred to the Unspent CSR Account within 30 days of the financial year end. Getting this wrong is a compliance risk.

Legal basis: Companies (CSR Policy) Rules, 2014 Rule 5 (Annual Action Plan requirements); Section 135(6) (unspent CSR and ongoing project rules).

STAGE 8: APPROVAL AND BUDGET ALLOCATION

Purpose of this stage.

Nothing gets spent without Board approval. This is not bureaucracy for its own sake - it is a legal requirement under Section 135. The Annual Action Plan should also provide the underlying project and expenditure information required for applicable statutory reporting, including Form CSR-2 and the Business Responsibility and Sustainability Report, and should therefore be accurate and complete.

What to do, step by step

Step 1 -Prepare the Annual Action Plan using Tool 14.

Part A: CSR obligation and budget summary (2% of average net profit for preceding 3 FYs; or the coal-sector Rs. 2/tonne formula for CIL subsidiaries, whichever is higher). Part B: the full approved project table with every required field. Part C: monitoring and reporting plan. Part D: modification record (blank for now).

Step 2 -Prepare the CSR Committee presentation.

Include: total CSR obligation and proposed spend; project-by-project summary with Schedule VII mapping, SDG, budget, and KPIs; geographic breakdown showing % within 25 km; thematic coverage across Schedule VII thematic clauses (i) to (xii); government scheme additionality review completion status; and which projects trigger statutory impact assessment.

Step 3 -CSR Committee recommends, Board approves.

The Board recommendation note must confirm: every project has been eligibility-screened; administrative overheads across the total spend do not exceed 5%; additionality review is complete; and ongoing projects with unspent amounts are identified.

Step 4 -Publish approved CSR projects on the company website.

This is a statutory requirement under the CSR Rules. The disclosure must include: list of approved CSR activities; implementing agencies; Schedule VII mapping; amounts sanctioned.

Step 5 -Issue approval orders to area offices and implementing agencies.

Each project gets a project ID. Every area team and IA needs to know: what is approved, how much, by when, what KPIs to track, and who to report to.

ℹ Where CSR is taken up in coordination with district development priorities, align it with your own need assessment and route any external funds through a channel eligible under Rule 4(1) of the CSR Rules - for example, a government-established or registered agency holding a CSR-1 registration. Record the channel, deliverables, beneficiary data, and utilisation evidence using Tool 20, so traceability and CFO certification are maintained. Convergence with district priorities is encouraged; the controls simply keep it compliant.

⚠ CIL delegation thresholds (CIL CSR Policy August 2024): AGM up to Rs. 5 lakh; CMD up to Rs. 1 crore; CSR Committee up to Rs. 5 crore; Board above Rs. 10 crore. These are CIL policy thresholds, not Companies Act thresholds. Private companies use their own delegation structure.

Legal basis: Section 135(1) and (2) Companies Act, 2013; Rule 5 Companies (CSR Policy) Rules, 2014; CIL CSR Policy August 2024.

ℹ *CSR reporting and goodwill boundary - When publishing approved CSR projects on the company website (Step 4) and in the Annual Report, note the following MCA position: MCA General Circular No. 14/2021, FAQ 4.3 states that companies shall not use CSR purely as a marketing or brand building tool, but brand goodwill as a collateral benefit does not vitiate the spirit of CSR. FAQ 4.1(v) expressly excludes sponsorship activities for deriving marketing benefits from eligible CSR expenditure. CSR disclosures may reference community trust and goodwill as outcomes; however, CSR communications must not be framed as commercial marketing or advertising exercises. Reference: MCA General Circular No. 14/2021, FAQs 4.3 and 4.1(v); Framework Section 17 (Community Trust and Social Value Framework).*

STAGE 9: IMPLEMENTATION AND IMPLEMENTING AGENCY ONBOARDING

Who: Subsidiary CSR Cell + Area CSR Team + Implementing Agency | When: January–March (first quarter) | Output: Signed project agreement + implementation workplan

Purpose of this stage.

Poor onboarding is the single most common reason CSR projects fail. An implementing agency that doesn't understand the KPIs, doesn't know the reporting schedule, and receives the whole payment upfront has no accountability structure. This stage sets the rules before work begins.

What to do, step by step

Step 1 -Verify the implementing agency's eligibility before signing anything.

Confirm CSR-1 registration on the MCA portal (mandatory where required under CSR Rules). Check for adverse records. Review audited financial statements for at least the last two years. Declare any conflict of interest.

Step 2 -Complete Tool 15 (Due Diligence Checklist) for every external IA.

Score the IA across six areas: legal registration and eligibility; thematic track record; geographic experience; financial management systems; HR and field presence; monitoring and reporting capability. In addition to the six standard areas, the revised Tool 15 (latest update) requires the PAC to check the following matters requiring further enquiry before finalising selection:

(a) Project concentration risk - the same implementing agency shall not be proposed for two or more concurrent projects in an identical thematic area (for example, the same IA running three separate Mobile Medical Unit projects for the same company simultaneously) without a documented competitive selection rationale on file. Reference: Companies (CSR Policy) Rules, 2014, Rule 4(1); Framework Tool 15 (revised matters requiring further enquiry).

(b) Geographic concentration risk - the same implementing agency shall not be proposed for simultaneous implementation within an identical geographic area without a documented diversification rationale approved by the PAC. Reference: Companies (CSR Policy) Rules, 2014, Rule 4(1).

(c) Re-selection cooling interval - before re-selecting an implementing agency in the same operational area, the CSR Committee must confirm that an independent impact assessment of the agency's prior completed project has been conducted and reviewed. The recommended minimum interval is twelve months or one complete project cycle, whichever is longer. Reference: Companies (CSR Policy) Rules, 2014, Rule 8(3) (impact assessment requirement); Framework Tool 15 (revised).

(d) Check for inappropriate influence - any external direction or pressure to select a specific implementing agency must be recorded in the PAC minutes. Selection must be made solely on the basis of published eligibility and scoring criteria. Reference: Companies (CSR Policy) Rules, 2014, Rule 4(1); CIL CSR Policy August 2024 (governance provisions).

ℹ CSR Performance Index - Dimension 3 (Programme Quality and Outcomes) condition: Under the CSR Performance Index (CSR SDG-KPI Guidance Workbook), implementing agency due diligence is a MANDATORY CONDITION for full scoring under Dimension

3. Where due diligence documentation - CSR-1 registration, evidence of competitive selection, no adverse record, and performance track record for similar prior projects - is absent or incomplete, the Dimension 3 score shall be capped at fifty per cent of the maximum available. Furthermore, the updated Dimension 4 (Implementation Efficiency) scoring rubric in the workbook now explicitly assesses due diligence quality: Exemplar band (score 7–10) requires full due diligence documentation; Progressing band (score 4–6) reflects partial due diligence; Developing band (score 1–3) is indicated where due diligence is absent or where the same IA has been re-used without performance review. Reference: CSR SDG-KPI Guidance Workbook, PERFORMANCE_INDEX sheet, Dimension 3 and Dimension 4 rubrics; Framework Section 14.

Step 3 -Write a proper project agreement or MoU.

The agreement must include: exact project scope and activities; KPIs and targets (from the PCN); fund release schedule (milestone-linked, not upfront); reporting requirements (monthly progress, quarterly reports using Tool 7); utilisation certificate timelines; audit access provisions; and an exit clause if the implementing agency does not perform.

Step 4 -Set up the monitoring framework before the first rupee is released.

Confirm KPIs and targets match what was approved. Record baseline values from Stage 3 in the monitoring system. Set the monitoring schedule: monthly field visits by the IA, quarterly visits by your CSR team, semi-annual third-party monitoring for projects above Rs. 1 crore.

Step 5 -Open the community grievance channel and tell the community about it.

Hold a Gram Sabha or village meeting to announce: this project has been approved; here is what it will do; here is who to contact if you have a concern; all complaints will be acknowledged within 7 days and resolved within 60 days. Record this notification in the project file.

Step 6 -Release the first fund instalment on a milestone basis, not upfront.

Standard practice: 30–40% on agreement signing; 30–40% on hitting a mid-project milestone; balance on completion and receipt of utilisation certificate.

ℹ Selection and quality, not just due diligence. Where the applicable procurement rules permit, select implementing agencies on a quality-and-cost basis rather than lowest cost alone. Tool 15 covers checks at selection; use Tool 21 to monitor agency quality during and after the project as well, across pre-selection, implementation, and post-project.

ℹ Keep selection merit-based and on record. The choice of implementing agency should be made by the CSR governance structure against the published eligibility and scoring criteria, with conflict-of-interest declarations and documented reasons - not on any single person's preference. If a particular agency is recommended from any external source, assess it against the same criteria and record the assessment rather than acting on it automatically. A documented, merit-based process protects the integrity of the choice and gives the company a clear basis it can stand behind.

Legal basis: Rule 4(1) Companies (CSR Policy) Rules, 2014 (IA eligibility, selection criteria, and new matters requiring further enquiry); Section 135(6) Companies Act, 2013 (fund controls and utilisation certificates); MCA General Circular No. 14/2021 (CSR FAQs - FAQ 4.1(iv) employee benefit exclusion, FAQ 4.3 branding boundary); CIL CSR Policy August 2024; CSR SDG-KPI Guidance Workbook (PERFORMANCE_INDEX sheet - Dimension 3 due diligence condition and Dimension 4 Implementation Efficiency rubric, latest update).

STAGE 10: QUARTERLY MONITORING AND GRIEVANCE REVIEW

Who: Area CSR Team (visits) + IA (reports) + Subsidiary CSR Head (review) | When: Every quarter throughout implementation | Output: Quarterly monitoring report (Tool 7) + updated grievance register

Purpose of this stage.

Monitoring catches problems early. If a project is behind schedule or an IA is underperforming, finding out three months later gives you time to fix it. Finding out at the end of the year, when the money is gone, does not. Quarterly monitoring also creates the evidence trail supporting applicable Business Responsibility and Sustainability Report disclosures and the information required for Form CSR-2.

What to do, step by step

Step 1 -IA submits the Quarterly Monitoring Report within 15 days of quarter end.

The report uses Tool 7 and must cover: physical milestone progress; KPI tracking table (actual vs target); financial utilisation (released, spent, % utilised); disaggregated beneficiary count; issues and risks; and corrective actions taken.

Step 2 -Your CSR team goes to the site every quarter. No exceptions.

The field visit independently verifies: physical progress (photograph it, measure it, count it); beneficiary presence and satisfaction (spot-interview 5–10 beneficiaries with a simple 5-question script); attendance or training registers; asset quality; and any community concerns that weren’t raised formally.

Step 3 -Update the KPI monitoring table.

For each KPI: record actual achievement this quarter, cumulative achievement to date, variance from target, reason for any variance above 10%, and corrective action. This table is the most important output of every monitoring cycle.

ℹ Monitor outcomes and behaviour change, not just physical progress. Outputs show what was delivered; outcomes show what actually changed (framework Section 10.4). Track the behaviour-change indicators set in the project’s engagement plan (Tool 19), and check implementing-agency quality during the work, not only at entry (Tool 21, Stage 2).

Step 4 -Update the Community Grievance Register (Tool 17).

For each grievance: confirm it was acknowledged within 7 days; confirm resolution status; for anything unresolved beyond 60 days, escalate with a revised resolution date.

Step 5 -Flag any project that is falling behind for escalation.

Escalate to the PAC or CSR Committee if: KPI achievement is below 50% of target; financial utilisation is below 60% of target; more than 2 grievances are unresolved for more than 60 days; or implementation has stopped for more than 4 weeks.

Step 6 -Commission third-party monitoring for projects above Rs. 1 crore at least once a year.

TPA findings go to the CSR Committee. If they identify problems, those findings should be addressed and the action taken recorded.

⚠ If a utilisation certificate for a previous instalment has not arrived within 45 days, hold the next instalment. Do not release money without UC. Record the hold in the monitoring report.

STAGE 11: PROJECT COMPLETION AND ASSET HANDOVER

Who: Subsidiary CSR Team + IA + Community Body / Government Authority | When: At project end | Output: Completion certificate + Asset Handover Record (Tool 8)

Purpose of this stage.

The most common CSR failure in India is not bad implementation - it is good projects that fall apart two years after completion because nobody maintained them. A school building with no maintenance budget. A water pump with no operator. A skill training centre that closes after the first batch. This stage prevents that by making handover formal and documented.

What to do, step by step

Step 1 -Confirm everything in the PCN was delivered.

Use Tool 8, Parts A and B. Check: all activities completed, all outputs delivered, all funds utilised, all utilisation certificates received. A project should not be closed until all funds have been accounted for.

Step 2 -Conduct a final verification visit. Count everything.

Photograph every asset. Count all beneficiaries reached and disaggregate: men/women, SC/ST, PwD, PAF households. This final beneficiary count is what goes into your CSR-2 filing and your BRSR disclosure.

Step 3 -Fill the Asset Register in Part C.

For every physical asset (building, pump, equipment, plantation, vehicle): record description, exact location with GPS coordinates, condition at handover, and the name of the person or body responsible for it going forward.

Step 4 -Write the Operations and Maintenance Plan before you hand anything over.

The O&M plan must answer: who maintains this? What does it cost per year? Where does that money come from (GP untied funds, government scheme, community contribution, or post-project company support)? When is the next maintenance inspection? Without these answers, the asset will deteriorate.

Step 5 -Conduct the formal handover with signatures.

The handover document (Tool 8, Part D) must clearly identify the receiving institution - Gram Panchayat, Self-Help Group, or Government Department - by its official registered name. Handover to an individual office-bearer (for example, naming a Sarpanch in personal capacity as the recipient) is not permissible; the transfer must be to the institution as a statutory body. In accordance with Article 243G of the Constitution of India, a Gram Panchayat is a statutory local body and is the correct receiving authority for community assets. The field label in Part D should read: 'Name of Receiving Institution (GP / SHG / Govt. Dept.)' and not the name of an individual. Take photographs of the handover event. The document needs three signatures: CSR Project Manager (company); authorised representative of the receiving institution (not an individual in personal capacity); Implementing Agency representative.

Reference: Article 243G, Constitution of India (Gram Panchayat as statutory local body); Companies (CSR Policy) Rules, 2014, Rule 4(1) (asset handover to eligible entities); Framework Tool 8, Part D (Asset Handover Record, latest update).

ℹ Set up asset stewardship at handover. Alongside the O&M plan in Tool 8, open the Community Asset Stewardship and Accountability Register (Tool 22). Record the named owner and the usage and maintenance agreement, then verify that the asset is still in use at 3, 6, and 12 months. Where an asset is found unused or misused, plan the corrective steps and any engagement needed to restore proper use.

Step 6 -Close the project in your CSR MIS and set the impact assessment trigger date.

For projects eligible under Rule 8(3), the impact assessment should be commissioned 12 months after completion. The responsible officer should schedule the assessment trigger at the appropriate stage and record it in the project file.

✗ The following practice should be avoided: handing over a CSR asset to an individual office-bearer, such as a Sarpanch or ward member, in personal capacity. Asset handover should be made to the concerned institution - Gram Panchayat, Self-Help Group, or Government Department - and documented accordingly, with a signed resolution of the receiving body on record. Transfer in personal capacity does not constitute a valid institutional handover and creates ambiguity as to ownership of the asset. Reference: Article 243G of the Constitution of India read with the relevant State Panchayati Raj enactment; Framework Tool 8, Part D (latest update).

✗ The following practice should be avoided: registering CSR-funded environmental activities on the Green Credit Portal without first obtaining a written legal opinion from the Company Secretary or legal counsel. Monetising Green Credits earned on mandatory CSR activities may constitute indirect commercial benefit, which is not permissible under MCA General Circular No. 14/2021, FAQ 4.3. Reference: Green Credit Rules, 2023 (notified 12th October 2023); MCA General Circular No. 14/2021, FAQ 4.3.

STAGE 12: OUTCOME AND IMPACT ASSESSMENT (Applicable to eligible CSR projects)

Who: Independent Assessment Agency (mandatory for Rule 8(3) projects) + CSR Head | When: 6–12 months after completion | Output: Impact assessment report + BRSR P8 Essential 1 disclosure data (Tool 9)

Purpose of this stage.The purpose of impact assessment is to determine whether the intervention has resulted in measurable outcomes for the intended beneficiaries. Beyond expenditure and activity-level measures, the assessment should consider outcomes such as changes in health status, household income and access to safe drinking water.

This is required by Rule 8(3) for larger projects and provides the strongest available evidence of outcome for reporting to the Ministry of Coal and the Board.

When is impact assessment mandatory?

> **Basis and limitations.** *Community-level change arises from many causes, of which a single CSR project is one. Findings recorded here describe a contribution and should not be read as establishing that a project caused the change observed. Sample sizes, baseline availability and recall period each affect reliability, and these should be stated alongside any finding. Assessment conclusions are advisory and are not a determination of compliance with any statutory requirement.*

ℹ Rule 8(3) of the Companies (Corporate Social Responsibility Policy) Rules, 2014 requires an independent impact assessment where all of the following are satisfied: (a) the company's average CSR obligation under section 135(5) is Rs. 10 crore or more in the three immediately preceding financial years; (b) the project has an outlay of Rs. 1 crore or more; and (c) the project was completed not less than one year before the impact study is undertaken. Expenditure on impact assessment may be booked as CSR expenditure for that financial year, not exceeding two per cent of the total CSR expenditure for that financial year or Rs. 50 lakh, whichever is higher. This is a company-level limit and not a per-project limit. Authority: Rule 8(3)(a) to (c), Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended by G.S.R. 715(E) dated 20 September 2022.

What to do, step by step

Step 1 -Plan and budget for the assessment at project sanction, not after.

If you know at Stage 8 that a project will trigger Rule 8(3), include the impact assessment cost in the project budget and identify a prospective assessment agency. This should not be deferred until the project is complete.

Step 2 -Choose an independent agency with no conflict of interest.

The agency must not have any connection to the company or the implementing agency. It must have demonstrated experience in social impact assessment for development programmes. IICA has conducted impact assessments for MCL previously, so MCL knows what good assessment practice looks like.

Step 3 -Commission the assessment using Tool 9 as your Terms of Reference.

The TOR sets out what the assessment must cover: theory of change validation, outcome and impact measurement against the pre-set KPIs from the PCN, gender and inclusion analysis, and sustainability of the project after handover.

Step 4 -The assessment compares endline data against the baseline you recorded in Stage 3.

This is why Stage 3 baseline documentation is so important. Where a baseline was not recorded before the project commenced, the assessment cannot establish causal connection and will be descriptive only.

Step 5 -Record adverse findings in full.

Where the assessment indicates that the project did not achieve what was intended, document why and what will change in the next project cycle. The Ministry of Coal and the Board need honest data to improve the sector framework. A suppressed finding helps nobody.

Step 6 -Disclose the assessment publicly.

BRSR Principle 8 Essential 1 requires: the name of the independent agency; the project name and location; the assessment dates; and a web link to the report. Put the report or its summary on the company website and record the URL in BRSR data field B7 (Tool 10).

Step 7 -Feed findings back into next year's Stage 3 need assessment.

Outcome and impact data updates the community baseline. A project that succeeded can become a template. A project that failed tells you what to avoid. Both are valuable.

Legal basis: Rule 8(3) Companies (CSR Policy) Rules, 2014; MCA General Circular 14/2021 (CSR FAQs); SEBI BRSR Principle 8 Essential Indicator 1; CIL CSR Policy August 2024.

Quick Reference - Forms, Tools, and Legal Basis

Stage	Stage Name	Form or Tool	Legal Basis
1	Operating-Area Mapping	Internal document (no standard form); Tool 18 (lifecycle planning note)	CIL CSR Policy Aug 2024 (25 km/80-20); Companies (CSR Policy) Rules, 2014 (additionality)
3	Need Assessment	Tool 2	Rule 8(3) (baseline for IA); DPE Guidelines; CIL CSR Policy
4	Government Scheme Convergence and Additionality	Tool 16	Section 135 and Companies (CSR Policy) Rules, 2014 (additionality principle)
5	Stakeholder Consultation	Tool 3	SEBI BRSR P4, P8 Essential 1; GRI 413-1; ICMM Principle 9
6	Project Concept Note	Tool 1; Tool 19 (engagement and behaviour-change plan)	Rule 5 (AAP content); Schedule VII; MCA FAQ; 5% overhead cap

Stage	Stage Name	Form or Tool	Legal Basis
7	Prioritisation and Scoring	Tool 4	Rule 5 (AAP content); Framework Section 11
8	Approval and Budget	Tool 14 (Annual Action Plan); Tool 20 (district convergence reconciliation)	Section 135(1),(2); Rule 5; Companies (Accounts) Rules, 2014, Rule 12(1B) (CSR-2 filing); CIL policy
9	Implementation/IA Onboarding	Tool 15; MoU template; Tool 21 (agency quality monitoring)	Rule 4(1) (IA eligibility + matters requiring further enquiry); Section 135(6) (fund controls); MCA FAQ 14/2021 - FAQ 4.1(iv), 4.3; CPI Workbook Dim. 3 & 4 (due diligence condition, latest update)
10	Quarterly Monitoring	Tool 7; Tool 17 (Grievance Register)	Rule 8(3) (TPA); BRSR P8 Essential 4 (grievance); GRI 413-1
11	Completion and Handover	Tool 8; Tool 22 (asset stewardship register)	Rule 4(1) Companies (CSR Policy) Rules, 2014 (asset handover to eligible institutions); Section 135(6) Companies Act, 2013 (utilisation certificate requirement); Article 243G, Constitution of India (Gram Panchayat as statutory body - handover to institution, not individual); SEBI BRSR Principle 8, Essential Indicator 1 (asset data disclosure).
12	Impact Assessment	Tool 9; Tool 10 (BRSR/GRI data)	Rule 8(3) (mandatory IA); BRSR P8 Essential 1; GRI 413-1

Key Implementation Guidance and Precautions

Recommended practices

✓ Apply the portfolio diversification check before finalising the Annual Action Plan - consider whether any single project type accounts for a disproportionate share of the annual CSR budget, and record the need-assessment basis where it does. A working reference point of about forty per cent may be used. This is a recommendation of this framework and is not a requirement of law. Reference: Framework recommendation; CPI Workbook, Dimension 3 (Project Coverage Across Schedule VII Themes).

✓ Before re-selecting the same implementing agency in the same operational area, confirm that an independent impact assessment of their prior completed project has been conducted and reviewed by the CSR Committee. Recommended minimum interval: twelve months or one complete project cycle. Reference: Companies (CSR Policy) Rules, 2014, Rule 8(3); Framework Tool 15 (revised, latest update).

✓ Ensure asset handover documentation names the receiving institution - Gram Panchayat, SHG, or Government Department - not an individual office-bearer. Obtain a resolution of the receiving body before sign-off. Reference: Article 243G of the Constitution of India read with the relevant State Panchayati Raj enactment; Framework Tool 8, Part D.

✓ Confirm that the mine lifecycle stage (active, declining/closure, post-closure) is recorded in the area profile (Stage 1) and that CSR planning addresses all three stages.

Just transition planning starts at the active mining stage. Reference: Framework Section 4.4 (Mine Lifecycle and Transition-Sensitive CSR); Ministry of Coal RECLAIM Framework.

Practices requiring caution

✗ **Points requiring particular care: proposing the same project type for more than about forty per cent of the total CSR budget in a given year, without a fresh need-assessment finding and CSR Committee approval, is not consistent with the approach recommended in this framework.** Repeat projects without evidence of continued community need will reduce scores under Dimension 3 of the CSR Performance Index. Reference: Companies (CSR Policy) Rules, 2014, Rule 5; CPI Workbook, Dimension 3 (Project Coverage, latest update).

✗ **The following practice should be avoided: acting on external directions to select a specific implementing agency.** All selection decisions must be made by the CSR governance structure against published eligibility and scoring criteria, with full documentation. Any external direction received must be recorded in the PAC minutes. Reference: Companies (CSR Policy) Rules, 2014, Rule 4(1); CIL CSR Policy August 2024.

Indian Institute of Corporate Affairs | For India's coal companies.

Commissioned by the Ministry of Coal, Government of India | Coal India Limited | New Delhi

DOCUMENT 4

of the Comprehensive CSR Framework for Indian Coal Companies

CSR Schedule VII-SDG-KPI Guidance Workbook

Operational KPI and SDG Reference

Prepared by

School of Business Environment

Indian Institute of Corporate Affairs

An institution under the aegis of the Ministry of Corporate Affairs, Government of India

For India's coal companies

Commissioned by the Ministry of Coal, Government of India

CSR Schedule VII-SDG-KPI Guidance Workbook

The CSR Schedule VII-SDG-KPI Guidance Workbook is the operational source for all indicator and Sustainable Development Goal reference data used across this framework. It is reproduced in full in this Document, immediately following this section, and is also issued as a companion Microsoft Excel file so that companies may filter, sort and extract from it directly. This section sets out its structure and the reconciled contents of each sheet. Basis of the project examples: the project examples in the SCHEDULE_VII_SDG_MAP sheet, and the associated figures, names and locations, are drawn from disclosures published by Coal India Limited and its subsidiaries, by NLC India Limited and The Singareni Collieries Company Limited, and from Press Information Bureau releases and Ministry of Coal Annual Reports and Year-End Reviews. They are reproduced as illustrations of the range of eligible activity under each Schedule VII clause. They have not been independently verified by the Indian Institute of Corporate Affairs, are not represented as a complete or audited record of any company's CSR expenditure, and should not be relied upon as a statement of performance of any company. Companies proposing to cite any example should verify it against the originating disclosure. Note on Schedule VII coverage: the workbook is reproduced as issued and refers throughout to the twelve Schedule VII thematic clauses, (i) to (xii). Clause (xiii), inserted by G.S.R. 416(E) dated 27 May 2026, is a mode of implementation through the Social Stock Exchange rather than a thematic activity head, and is therefore not mapped in the workbook. It is dealt with at Section 16.5 of Document 1.

Table 9: Structure and verified contents of the companion workbook

Sheet	Contents	Verified count	Primary use
GUIDE	How to use the workbook and the reconciled counts	-	Orientation for first-time users
SCHEDULE_VII_SDG_MAP	Schedule VII clause by SDG by illustrative project matrix	219 project examples across thematic clauses (i) to (xii)	Selecting and classifying projects at Stage 3
KPI_SHORT_TERM	Short-term indicators, 0 to 12 months	91 indicators	Setting output targets at Stage 4
KPI_LONG_TERM	Long-term indicators, 12 to 60 months	50 indicators	Setting outcome targets at Stage 4
KPI_MASTER	Consolidated register of all indicators with horizon tag	141 indicators	Single reference for monitoring teams
SDG_GRI_BRSR_MAP	Cross-reference to GRI and BRSR reporting fieldsThematic clauses (i) to (xii)		Preparing disclosures at Stage 12
PERFORMANCE_INDEX	Index dimensions, weights and scoring rubrics	10 dimensions, weights total 100 per cent	Annual self-assessment

Every count above has been verified against the workbook file. Where an earlier draft of any framework document stated a different figure, that figure has been aligned to the workbook, which is treated as the operational source.

HOW TO USE THIS WORKBOOK:

Step 1 - Use SCHEDULE_VII_SDG_MAP to identify which projects your company can undertake under each Schedule VII clause, which SDGs they contribute to, and what real examples look like.

Step 2 - Use KPI_SHORT_TERM to select monitoring indicators for each project; include them in your Annual Action Plan and CSR-2 filing.

Step 3 - Use KPI_LONG_TERM to schedule impact assessments per Rule 8(3); plan which long-term KPIs to collect at 18, 24, 36, and 60 months.

Step 4 - Use SDG_GRI_BRSR_MAP to populate your BRSR and GRI disclosures directly from your CSR project mix.

Step 5 - Use PERFORMANCE_INDEX to self-score at year-end and find which dimensions to strengthen.

WHO CAN USE THIS: Every coal company - public sector (CIL and subsidiaries, SCCL, NLCIL) and private/commercial coal operators. PSU and private companies are scored in separate cohorts, and a proportionality rule applies for CSR budgets below Rs. 10 crore.

ALL PROJECTS are CSR-eligible only when they satisfy Schedule VII, the Companies (CSR Policy) Rules, 2014, and are NOT statutory obligations of the company.

Short-term KPIs (KPI_SHORT_TERM)	**91**
Long-term KPIs (KPI_LONG_TERM)	**50**
Total KPIs (KPI_MASTER)	**141**
Illustrative project examples (SCHEDULE_VII_SDG_MAP)	**219**
Schedule VII thematic clauses covered12 of 12 thematic clauses,	**(i) to (xii)**
CSR Performance Index dimensions / total weight	**10 dimensions / 100%**
Implementation tools referenced	**Tool 1 to Tool 22**

Schedule VII × SDG × Projects Matrix - Comprehensive CSR Project Guidance for Indian Coal Companies

Sources: Companies Act 2013 Schedule VII (as amended); CIL CSR Policy August 2024 (coalindia.in); Ministry of Coal Annual Reports & Year-End Reviews (coal.gov.in); CIL & subsidiary BRSR reports; company CSR press releases. All 12 Schedule VII clauses covered. CSR additionality is anchored in the Companies (CSR Policy) Rules 2014 and Section 135, supplementing (not substituting) government schemes such as JJM, SBM, PM Ayushman Bharat and MGNREGS.

Schedule VII Clause	Theme Title	SDGs Addressed	Prospective Project / Activity	Primary Beneficiary	Real Example from Coal / Corporate CSR	Primary SDG Target	Short-Term KPI Codes (see KPI_SHORT_TERM)	Long-Term KPI Codes (see KPI_LONG_TERM)
Schedule VII (i) - Eradicating Hunger, Poverty & Malnutrition; Promoting Health Care including Preventive Health Care; Sanitation; Safe Drinking Water								
(i)	**Eradicating Hunger, Poverty & Malnutrition; Health Care, Sanitation & Safe Drinking Water**	**SDG 1 – No Poverty** **SDG 2 – Zero Hunger** **SDG 3 – Good Health & Well-Being** **SDG 6 – Clean Water & Sanitation**	**Mobile Medical Unit (MMU) for remote mining villages**	**Community**	CIL/SECL MMU programme covers 200+ villages per district; 3.56 Cr beneficiaries CIL-wide	**SDG 1**	HLT-ST-01 to HLT-ST-05 (select applicable)	HLT-LT-01 to HLT-LT-03 (select applicable)
		SDG 1 – No Poverty **SDG 2 – Zero Hunger** **SDG 3 – Good Health & Well-Being** **SDG 6 – Clean Water & Sanitation**	**Congenital Heart Disease (CHD) screening and surgery**	**Children/Community**	CIL 'Project Nanha Sa Dil'- 35,000 screenings, 200+ surgeries, Jharkhand; SECL 'SECL ki Dhadkan'- 60 surgeries	**SDG 1**	HLT-ST-01 to HLT-ST-05 (select applicable)	HLT-LT-01 to HLT-LT-03 (select applicable)
		SDG 1 – No Poverty **SDG 2 – Zero Hunger** **SDG 3 – Good Health & Well-Being** **SDG 6 – Clean Water & Sanitation**	**Thalassemia bone marrow transplant financial assistance**	**Patients**	CIL 'Thalassemia Bal Sewa Yojana'- Rs 10 lakh/patient, 356 patients benefited	**SDG 1**	HLT-ST-01 to HLT-ST-05 (select applicable)	HLT-LT-01 to HLT-LT-03 (select applicable)
		SDG 1 – No Poverty **SDG 2 – Zero Hunger** **SDG 3 – Good Health & Well-Being** **SDG 6 – Clean Water & Sanitation**	**MRI/CT scan machine procurement for district hospitals**	**Community**	MCL: MRI for SCB Medical College Cuttack Rs 46.35 Cr; SECL: 3.0 Tesla MRI for Korba Medical College Rs 28.08 Cr	**SDG 1**	HLT-ST-01 to HLT-ST-05 (select applicable)	HLT-LT-01 to HLT-LT-03 (select applicable)
		SDG 1 – No Poverty **SDG 2 – Zero Hunger** **SDG 3 – Good Health & Well-Being** **SDG 6 – Clean Water & Sanitation**	**Medical college hospital infrastructure upgrade**	**Community**	SECL: Govt Medical College Ambikapur upgrade Rs 4.19 Cr; NCL: Model school & hospital projects Singrauli	**SDG 1**	HLT-ST-01 to HLT-ST-05 (select applicable)	HLT-LT-01 to HLT-LT-03 (select applicable)
		SDG 1 – No Poverty **SDG 2 – Zero Hunger** **SDG 3 – Good Health & Well-Being** **SDG 6 – Clean Water & Sanitation**	**TB screening, diagnosis and nutrition support**	**Community**	SECL-RK HIV Centre MoU: 50,000 TB screenings, nutrition kits for 300 patients across CG & MP Rs 3.82 Cr	**SDG 1**	HLT-ST-01 to HLT-ST-05 (select applicable)	HLT-LT-01 to HLT-LT-03 (select applicable)
		SDG 1 – No Poverty **SDG 2 – Zero Hunger** **SDG 3 – Good Health & Well-Being** **SDG 6 – Clean Water & Sanitation**	**Dialysis centre establishment and operation**	**Patients**	NLCIL: 13,000 dialysis cycles/year, Cuddalore GH	**SDG 1**	HLT-ST-01 to HLT-ST-05 (select applicable)	HLT-LT-01 to HLT-LT-03 (select applicable)
		SDG 1 – No Poverty **SDG 2 – Zero Hunger** **SDG 3 – Good Health & Well-Being** **SDG 6 – Clean Water & Sanitation**	**Medical oxygen plant installation**	**Community**	NLCIL: 28 oxygen plants, 2500 bed capacity across 5 states (UP, Rajasthan, Odisha, Karnataka, TN)	**SDG 1**	HLT-ST-01 to HLT-ST-05 (select applicable)	HLT-LT-01 to HLT-LT-03 (select applicable)
		SDG 1 – No Poverty **SDG 2 – Zero Hunger** **SDG 3 – Good Health & Well-Being** **SDG 6 – Clean Water & Sanitation**	**Malnutrition, stunting and anaemia screening & treatment**	**Children/Women**	SECL: Vidisha District Administration Rs 30.92 Cr for malnutrition, stunting, sickle cell anaemia screening	**SDG 1**	HLT-ST-01 to HLT-ST-05 (select applicable)	HLT-LT-01 to HLT-LT-03 (select applicable)
		SDG 1 – No Poverty **SDG 2 – Zero Hunger** **SDG 3 – Good Health & Well-Being** **SDG 6 – Clean Water & Sanitation**	**Sickle cell anaemia programme for tribal communities**	**Tribal communities**	CCL, SECL: Sickle cell screening camps in Jharkhand and CG coalfield areas	**SDG 1**	HLT-ST-01 to HLT-ST-05 (select applicable)	HLT-LT-01 to HLT-LT-03 (select applicable)

Schedule VII × SDG × Projects Matrix - Comprehensive CSR Project Guidance for Indian Coal Companies

Sources: Companies Act 2013 Schedule VII (as amended); CIL CSR Policy August 2024 (coalindia.in); Ministry of Coal Annual Reports & Year-End Reviews (coal.gov.in); CIL & subsidiary BRSR reports; company CSR press releases. All 12 Schedule VII clauses covered. CSR additionality is anchored in the Companies (CSR Policy) Rules 2014 and Section 135, supplementing (not substituting) government schemes such as JJM, SBM, PMA Ayushman Bharat and MGNREGS.

Schedule VII Clause	Theme Title	SDGs Addressed	Prospective Project / Activity	Primary Beneficiary	Real Example from Coal / Corporate CSR	Primary SDG Target	Short-Term KPI Codes (see KPI_SHORT_TERM)	Long-Term KPI Codes (see KPI_LONG_TERM)
		SDG 1 – No Poverty SDG 2 – Zero Hunger SDG 3 – Good Health & Well-Being SDG 6 – Clean Water & Sanitation	Community eye and vision care camps	Community	CIL subsidiaries: eye camp + spectacle distribution across coalfield villages	SDG 1	HLT-ST-01 to HLT-ST-05 (select applicable)	HLT-LT-01 to HLT-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 2 – Zero Hunger SDG 3 – Good Health & Well-Being SDG 6 – Clean Water & Sanitation	Preventive health awareness and BCC campaigns	Community	CIL: Health and hygiene campaigns, mask distribution 15.42 lakh, 63,256 L sanitizer during COVID	SDG 1	HLT-ST-01 to HLT-ST-05 (select applicable)	HLT-LT-01 to HLT-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 2 – Zero Hunger SDG 3 – Good Health & Well-Being SDG 6 – Clean Water & Sanitation	Maternal and child health (ANC/PNC) camps	Women/Children	MCL CCDP-Utthan: maternal health component in 40 villages, Angul/Sambalpur/Jharsuguda/Sundergarh	SDG 1	HLT-ST-01 to HLT-ST-05 (select applicable)	HLT-LT-01 to HLT-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 2 – Zero Hunger SDG 3 – Good Health & Well-Being SDG 6 – Clean Water & Sanitation	Neonatal and infant care support	Infants	CIL subsidiaries: nutrition, neonatal camp support in mine-adjacent PHCs	SDG 1	HLT-ST-01 to HLT-ST-05 (select applicable)	HLT-LT-01 to HLT-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 2 – Zero Hunger SDG 3 – Good Health & Well-Being SDG 6 – Clean Water & Sanitation	Vaccination and immunisation camps	Children	CIL: routine immunisation support camps in villages near mines	SDG 1	HLT-ST-01 to HLT-ST-05 (select applicable)	HLT-LT-01 to HLT-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 2 – Zero Hunger SDG 3 – Good Health & Well-Being SDG 6 – Clean Water & Sanitation	NCD screening- diabetes, hypertension, cancer	Community	CIL subsidiaries: NCD camp programmes; SECL: cardiovascular screening at Korba	SDG 1	HLT-ST-01 to HLT-ST-05 (select applicable)	HLT-LT-01 to HLT-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 2 – Zero Hunger SDG 3 – Good Health & Well-Being SDG 6 – Clean Water & Sanitation	Mental health and de-addiction awareness	Community	SECL, MCL: de-addiction camps in mining areas; substance ebuse counselling	SDG 1	HLT-ST-01 to HLT-ST-05 (select applicable)	HLT-LT-01 to HLT-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 2 – Zero Hunger SDG 3 – Good Health & Well-Being SDG 6 – Clean Water & Sanitation	Telemedicine infrastructure for remote PHCs	Community	CCL: telemedicine at PHCs near mines in Ramgarh, Jharkhand	SDG 1	HLT-ST-01 to HLT-ST-05 (select applicable)	HLT-LT-01 to HLT-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 2 – Zero Hunger SDG 3 – Good Health & Well-Being SDG 6 – Clean Water & Sanitation	Community health worker (ASHA/ANM) training support	Community	CIL: ASHA training support in Jharkhand, MP, Odisha coalfield districts	SDG 1	HLT-ST-01 to HLT-ST-05 (select applicable)	HLT-LT-01 to HLT-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 2 – Zero Hunger SDG 3 – Good Health & Well-Being SDG 6 – Clean Water & Sanitation	Safe drinking water- piped water supply scheme	Community	MCL/CCL/NCL: water supply in project-affected villages; SECL: piped water supply supplementing government water schemes	SDG 1	HLT-ST-01 to HLT-ST-05 (select applicable)	HLT-LT-01 to HLT-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 2 – Zero Hunger SDG 3 – Good Health & Well-Being SDG 6 – Clean Water & Sanitation	RO/UV water purification plants	Community	CIL subsidiaries: RO plants in 25 km radius villages; NCL Singrauli RO units	SDG 1	HLT-ST-01 to HLT-ST-05 (select applicable)	HLT-LT-01 to HLT-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 2 – Zero Hunger SDG 3 – Good Health & Well-Being SDG 6 – Clean Water & Sanitation	Fluoride/arsenic removal water treatment	Community	ECL, CCL: treatment units in affected blocks, Jharkhand/WB	SDG 1	HLT-ST-01 to HLT-ST-05 (select applicable)	HLT-LT-01 to HLT-LT-03 (select applicable)

Schedule VII × SDG × Projects Matrix - Comprehensive CSR Project Guidance for Indian Coal Companies

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Schedule VII Clause	Theme Title	SDGs Addressed	Prospective Project / Activity	Primary Beneficiary	Real Example from Coal / Corporate CSR	Primary SDG Target	Short-Term KPI Codes (see KPI_SHORT_TERM)	Long-Term KPI Codes (see KPI_LONG_TERM)
		SDG 1 – No Poverty SDG 2 – Zero Hunger SDG 3 – Good Health & Well-Being SDG 6 – Clean Water & Sanitation	Mine water reclamation for community drinking use	Community	MCL: mine water treatment and supply to Angul/Ib valley communities	SDG 1	HLT-ST-01 to HLT-ST-05 (select applicable)	HLT-LT-01 to HLT-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 2 – Zero Hunger SDG 3 – Good Health & Well-Being SDG 6 – Clean Water & Sanitation	Household toilet construction (IHHLs)-BPL/SC/ST	Households	CIL SBM-linked toilet construction across all subsidiaries in 25 km zone	SDG 1	HLT-ST-01 to HLT-ST-05 (select applicable)	HLT-LT-01 to HLT-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 2 – Zero Hunger SDG 3 – Good Health & Well-Being SDG 6 – Clean Water & Sanitation	School toilet blocks with gender-separated facilities	Students	CIL: Swachh Vidyalaya Abhiyan-linked sanitation in schools near mines	SDG 1	HLT-ST-01 to HLT-ST-05 (select applicable)	HLT-LT-01 to HLT-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 2 – Zero Hunger SDG 3 – Good Health & Well-Being SDG 6 – Clean Water & Sanitation	Community toilet complex construction	Community	CIL subsidiaries: community toilet complexes in mining towns and villages	SDG 1	HLT-ST-01 to HLT-ST-05 (select applicable)	HLT-LT-01 to HLT-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 2 – Zero Hunger SDG 3 – Good Health & Well-Being SDG 6 – Clean Water & Sanitation	ODF village support and Swachh Bharat fund contribution	Villages	CIL: contributions to Swachh Bharat Kosh; ODF campaign support	SDG 1	HLT-ST-01 to HLT-ST-05 (select applicable)	HLT-LT-01 to HLT-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 2 – Zero Hunger SDG 3 – Good Health & Well-Being SDG 6 – Clean Water & Sanitation	Solid waste management in mining villages	Community	CIL: village-level SWM in Jharkhand, CG, MP, Odisha mine areas	SDG 1	HLT-ST-01 to HLT-ST-05 (select applicable)	HLT-LT-01 to HLT-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 2 – Zero Hunger SDG 3 – Good Health & Well-Being SDG 6 – Clean Water & Sanitation	Hygiene promotion- WASH behaviour change	Community	MCL: hygiene awareness in CCDP-Utthan villages; SECL: BCC in mine areas	SDG 1	HLT-ST-01 to HLT-ST-05 (select applicable)	HLT-LT-01 to HLT-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 2 – Zero Hunger SDG 3 – Good Health & Well-Being SDG 6 – Clean Water & Sanitation	Nutrition gardens and kitchen garden programme	Community/Women	MCL CCDP: nutrition-sensitive agriculture; kitchen gardens in 40 villages	SDG 1	HLT-ST-01 to HLT-ST-05 (select applicable)	HLT-LT-01 to HLT-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 2 – Zero Hunger SDG 3 – Good Health & Well-Being SDG 6 – Clean Water & Sanitation	Mid-day meal infrastructure support	Students	CIL: MDM kitchen sheds, utensils, cooking infrastructure for govt schools	SDG 1	HLT-ST-01 to HLT-ST-05 (select applicable)	HLT-LT-01 to HLT-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 2 – Zero Hunger SDG 3 – Good Health & Well-Being SDG 6 – Clean Water & Sanitation	Anganwadi nutrition programme support	Children 0-6	CIL: anganwadi equipment, nutrition supply support near mine areas	SDG 1	HLT-ST-01 to HLT-ST-05 (select applicable)	HLT-LT-01 to HLT-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 2 – Zero Hunger SDG 3 – Good Health & Well-Being SDG 6 – Clean Water & Sanitation	Anaemia reduction-iron/folic acid distribution	Women/Girls	SECL: anaemia programme for adolescent girls and women in Vidisha MP	SDG 1	HLT-ST-01 to HLT-ST-05 (select applicable)	HLT-LT-01 to HLT-LT-03 (select applicable)

Schedule VII × SDG × Projects Matrix - Comprehensive CSR Project Guidance for Indian Coal Companies

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Schedule VII Clause	Theme Title	SDGs Addressed	Prospective Project / Activity	Primary Beneficiary	Real Example from Coal / Corporate CSR	Primary SDG Target	Short-Term KPI Codes (see KPI_SHORT_TERM)	Long-Term KPI Codes (see KPI_LONG_TERM)
Schedule VII (ii) - Promoting Education including Special Education; Employment-Enhancing Vocational Skills; Livelihood Enhancement								
(ii)	**Promoting Education, Special Education, Vocational Skills & Livelihood**	SDG 1 – No Poverty SDG 4 – Quality Education SDG 8 – Decent Work & Economic Growth	Digital classrooms and smart board installation	Students	CIL 'Project Digital Vidya': 335 schools, 11 districts Jharkhand via EdCIL Rs 100 Cr; SECL 'Digi Vidya': 84 schools, 265	SDG 1	EDU-ST-01 to EDU-ST-05 (select applicable)	EDU-LT-01 to EDU-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 4 – Quality Education SDG 8 – Decent Work & Economic Growth	Science laboratory setup in government schools	Students	SECL: 84 science labs in Anuppur district Rs 13.73 Cr; NCL: 10 model schools Singrauli	SDG 1	EDU-ST-01 to EDU-ST-05 (select applicable)	EDU-LT-01 to EDU-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 4 – Quality Education SDG 8 – Decent Work & Economic Growth	School building construction and renovation	Students	MCL: elementary school infra upgrade Jharsuguda district; NLCIL: Govt Higher Secondary School Bhavanagiri & Oomangalam -	SDG 1	EDU-ST-01 to EDU-ST-05 (select applicable)	EDU-LT-01 to EDU-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 4 – Quality Education SDG 8 – Decent Work & Economic Growth	Girls' hostel construction at educational institutions	Girls	SECL: 500-bed girls hostel at NIT Raipur Rs 48.19 Cr- foundation stone VP of India	SDG 1	EDU-ST-01 to EDU-ST-05 (select applicable)	EDU-LT-01 to EDU-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 4 – Quality Education SDG 8 – Decent Work & Economic Growth	Scholarship for meritorious/SC/ST/girl students	Students	CIL: scholarship programme across subsidiaries; NCL: engineering scholarships Rs 40 LPA placements	SDG 1	EDU-ST-01 to EDU-ST-05 (select applicable)	EDU-LT-01 to EDU-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 4 – Quality Education SDG 8 – Decent Work & Economic Growth	Coaching for competitive exams (UPSC/JEE/NEET/SSC) for	Youth	CCL: coaching centre Ranchi; CIL HQ: scholarship for IIT/NIT/central university students	SDG 1	EDU-ST-01 to EDU-ST-05 (select applicable)	EDU-LT-01 to EDU-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 4 – Quality Education SDG 8 – Decent Work & Economic Growth	Anganwadi centre construction and renovation	Children 0-6	MCL, SECL: AWC upgrades in Odisha and CG mine areas	SDG 1	EDU-ST-01 to EDU-ST-05 (select applicable)	EDU-LT-01 to EDU-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 4 – Quality Education SDG 8 – Decent Work & Economic Growth	Remedial and bridge education for out-of-school children	Children	CIL: remedial education in Jharkhand mining districts; SECL: bridge course	SDG 1	EDU-ST-01 to EDU-ST-05 (select applicable)	EDU-LT-01 to EDU-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 4 – Quality Education SDG 8 – Decent Work & Economic Growth	Adult literacy and women's literacy programme	Women/Adults	MCL: adult literacy in CCDP-Utthan villages; CCL: women literacy Jharkhand	SDG 1	EDU-ST-01 to EDU-ST-05 (select applicable)	EDU-LT-01 to EDU-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 4 – Quality Education SDG 8 – Decent Work & Economic Growth	Dropout prevention and attendance monitoring	Students	SECL: school retention programme Korba; CIL: retention in 25 km schools	SDG 1	EDU-ST-01 to EDU-ST-05 (select applicable)	EDU-LT-01 to EDU-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 4 – Quality Education SDG 8 – Decent Work & Economic Growth	School sports facility and equipment	Students	CCL 'Khelgaon' sports academy Ranchi; CIL: sports infra across subsidiaries	SDG 1	EDU-ST-01 to EDU-ST-05 (select applicable)	EDU-LT-01 to EDU-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 4 – Quality Education SDG 8 – Decent Work & Economic Growth	STEM education, career guidance and innovation labs	Students	NCL: model school with STEM labs; CIL: career guidance programmes	SDG 1	EDU-ST-01 to EDU-ST-05 (select applicable)	EDU-LT-01 to EDU-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 4 – Quality Education SDG 8 – Decent Work & Economic Growth	Library and community reading room	Community	CIL subsidiaries: school/community libraries near mine areas	SDG 1	EDU-ST-01 to EDU-ST-05 (select applicable)	EDU-LT-01 to EDU-LT-03 (select applicable)

Schedule VII × SDG × Projects Matrix - Comprehensive CSR Project Guidance for Indian Coal Companies

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		SDG 1 – No Poverty SDG 4 – Quality Education SDG 8 – Decent Work & Economic Growth	Special education support for children with disabilities	Children with disabilities	CIL: special school support; CCL: inclusive education Jharkhand	SDG 1	EDU-ST-01 to EDU-ST-05 (select applicable)	EDU-LT-01 to EDU-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 4 – Quality Education SDG 8 – Decent Work & Economic Growth	e-Learning devices and tablets for students	Students	SECL: digital devices in rural schools; NCL: tablet distribution Singrauli	SDG 1	EDU-ST-01 to EDU-ST-05 (select applicable)	EDU-LT-01 to EDU-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 4 – Quality Education SDG 8 – Decent Work & Economic Growth	Teacher training and capacity building support	Teachers	CIL: teacher capacity building near mines; SECL: teacher training Korba	SDG 1	EDU-ST-01 to EDU-ST-05 (select applicable)	EDU-LT-01 to EDU-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 4 – Quality Education SDG 8 – Decent Work & Economic Growth	Multi-Skill Development Institute (MSDI)	Youth	SECL-NSDC MoU: MSDI Rs 6.87 Cr for 1260 youth in SECL operational areas	SDG 1	EDU-ST-01 to EDU-ST-05 (select applicable)	EDU-LT-01 to EDU-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 4 – Quality Education SDG 8 – Decent Work & Economic Growth	Vocational training- apparel, textile, garment	Women/Youth	SECL-ATDC MoU Rs 3.12 Cr: 400 youth trained, apparel trade; WCL: similar ATDC MoU	SDG 1	EDU-ST-01 to EDU-ST-05 (select applicable)	EDU-LT-01 to EDU-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 4 – Quality Education SDG 8 – Decent Work & Economic Growth	Vocational training- CIPET (plastics, packaging)	Youth	WCL: CIPET training Chandrapur, Nagpur, Bhopal; MCL: CIPET beneficiaries	SDG 1	EDU-ST-01 to EDU-ST-05 (select applicable)	EDU-LT-01 to EDU-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 4 – Quality Education SDG 8 – Decent Work & Economic Growth	Vocational training- ATDC, CII, Ashok Leyland (drivers)	Youth	WCL/MCL: 985 people trained across Chandrapur, Nagpur, Chindwara regions	SDG 1	EDU-ST-01 to EDU-ST-05 (select applicable)	EDU-LT-01 to EDU-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 4 – Quality Education SDG 8 – Decent Work & Economic Growth	Vocational training- FDDI (footwear design)	Youth	CIL: FDDI training for youth from mining areas	SDG 1	EDU-ST-01 to EDU-ST-05 (select applicable)	EDU-LT-01 to EDU-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 4 – Quality Education SDG 8 – Decent Work & Economic Growth	ITI/PMKVY skill training trades	Youth	CIL: ITI support near mines; SECL/NCL: PMKVY camps in coalfield areas	SDG 1	EDU-ST-01 to EDU-ST-05 (select applicable)	EDU-LT-01 to EDU-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 4 – Quality Education SDG 8 – Decent Work & Economic Growth	Women SHG formation and enterprise support	Women	MCL CCDP-Utthan: 40 villages, Angul/Jharsuguda/Sundergarh/Sambalpur; CIL: SHG programme across subsidiaries	SDG 1	EDU-ST-01 to EDU-ST-05 (select applicable)	EDU-LT-01 to EDU-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 4 – Quality Education SDG 8 – Decent Work & Economic Growth	Agriculture support- improved seed, micro-irrigation, organic farming	Farmers	MCL CCDP: improved agriculture in 40 villages; CCL: farmer support Jharkhand	SDG 1	EDU-ST-01 to EDU-ST-05 (select applicable)	EDU-LT-01 to EDU-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 4 – Quality Education SDG 8 – Decent Work & Economic Growth	Livestock and animal husbandry development	Rural households	MCL CCDP-Utthan: cattle, goat, poultry, fodder development; 7000 families in 40 villages	SDG 1	EDU-ST-01 to EDU-ST-05 (select applicable)	EDU-LT-01 to EDU-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 4 – Quality Education SDG 8 – Decent Work & Economic Growth	Agro-horticulture and agroforestry programme	Farmers	MCL CCDP: agro-horti-forestry component; NCL: horticulture Singrauli	SDG 1	EDU-ST-01 to EDU-ST-05 (select applicable)	EDU-LT-01 to EDU-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 4 – Quality Education SDG 8 – Decent Work & Economic Growth	Micro-enterprise and self-employment support	Youth/Women	CIL: micro-enterprise in mine-adjacent villages; SECL: self-employment ATDC trainees	SDG 1	EDU-ST-01 to EDU-ST-05 (select applicable)	EDU-LT-01 to EDU-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 4 – Quality Education SDG 8 – Decent Work & Economic Growth	Financial literacy and digital banking training	Community	CIL: financial inclusion training; SECL: digital banking camps in coalfield areas	SDG 1	EDU-ST-01 to EDU-ST-05 (select applicable)	EDU-LT-01 to EDU-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 4 – Quality Education SDG 8 – Decent Work & Economic Growth	Water resource development for agriculture	Farmers	MCL CCDP: water resource dev component in 40 villages Odisha	SDG 1	EDU-ST-01 to EDU-ST-05 (select applicable)	EDU-LT-01 to EDU-LT-03 (select applicable)

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Schedule VII Clause	Theme Title	SDGs Addressed	Prospective Project / Activity	Primary Beneficiary	Real Example from Coal / Corporate CSR	Primary SDG Target	Short-Term KPI Codes (see KPI_SHORT_TERM)	Long-Term KPI Codes (see KPI_LONG_TERM)
		SDG 1 – No Poverty SDG 4 – Quality Education SDG 8 – Decent Work & Economic Growth	Alternative livelihood for mine-transition communities	Mine-dependent households	CIL: alternate livelihood for PAF households; SECL: livelihood post-closure planning	SDG 1	EDU-ST-01 to EDU-ST-05 (select applicable)	EDU-LT-01 to EDU-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 4 – Quality Education SDG 8 – Decent Work & Economic Growth	MSME cluster and market linkage support	MSMEs	CIL: MSME support near mines; NCL: local vendor development Singrauli	SDG 1	EDU-ST-01 to EDU-ST-05 (select applicable)	EDU-LT-01 to EDU-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 4 – Quality Education SDG 8 – Decent Work & Economic Growth	Tribal forest produce (NTFP) marketing support	Tribal communities	MCL: NTFP in tribal areas Sundargarh; CCL: NTFP support Jharkhand	SDG 1	EDU-ST-01 to EDU-ST-05 (select applicable)	EDU-LT-01 to EDU-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 4 – Quality Education SDG 8 – Decent Work & Economic Growth	Geriatric health + livelihood linkage- pension awareness and bank linkage for elderly	Elderly persons 60+	CIL: pension and Atal Pension Yojana awareness for elderly in 25 km villages; financial inclusion	SDG 1.3	EDU-ST-05 to EDU-ST-06 (vocational training KPIs)	EDU-LT-04; EDU-LT-05 (placement + income KPIs)

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Schedule VII Clause	Theme Title	SDGs Addressed	Prospective Project / Activity	Primary Beneficiary	Real Example from Coal / Corporate CSR	Primary SDG Target	Short-Term KPI Codes (see KPI_SHORT_TERM)	Long-Term KPI Codes (see KPI_LONG_TERM)
Schedule VII (iii) - Gender Equality; Women Empowerment; Homes/Hostels for Women & Orphans; Old-Age Homes; Reducing Inequalities of Socially & Economically Backward Groups								
(iii)	**Gender Equality, Women Empowerment & Support for Vulnerable Groups**	**SDG 1 – No Poverty** **SDG 5 – Gender Equality** **SDG 10 – Reduced Inequalities**	**Women SHG capacity building and bank linkage**	**Women**	CIL: SHG across all subsidiaries; MCL CCDP-Utthan: SHG in 40 Odisha villages	**SDG 1**	GEN-ST-01 to GEN-ST-05 (select applicable)	GEN-LT-01 to GEN-LT-03 (select applicable)
		SDG 1 – No Poverty **SDG 5 – Gender Equality** **SDG 10 – Reduced Inequalities**	**Women entrepreneurship and micro-enterprise training**	**Women**	SECL-ATDC: women in apparel; MCL: women enterprise in CCDP villages	**SDG 1**	GEN-ST-01 to GEN-ST-05 (select applicable)	GEN-LT-01 to GEN-LT-03 (select applicable)
		SDG 1 – No Poverty **SDG 5 – Gender Equality** **SDG 10 – Reduced Inequalities**	**Women's legal literacy and rights awareness**	**Women**	CIL: women's legal literacy in mining districts; SECL: gender awareness camps	**SDG 1**	GEN-ST-01 to GEN-ST-05 (select applicable)	GEN-LT-01 to GEN-LT-03 (select applicable)
		SDG 1 – No Poverty **SDG 5 – Gender Equality** **SDG 10 – Reduced Inequalities**	**GBV/domestic violence prevention and one-stop crisis centre**	**Women**	CIL: OSC support; CCL/SECL: GBV awareness in coalfield areas	**SDG 1**	GEN-ST-01 to GEN-ST-05 (select applicable)	GEN-LT-01 to GEN-LT-03 (select applicable)
		SDG 1 – No Poverty **SDG 5 – Gender Equality** **SDG 10 – Reduced Inequalities**	**Child marriage prevention and girl child protection**	**Girls**	CIL: girl child protection in tribal mining areas; CCL: POCSO awareness Jharkhand	**SDG 1**	GEN-ST-01 to GEN-ST-05 (select applicable)	GEN-LT-01 to GEN-LT-03 (select applicable)
		SDG 1 – No Poverty **SDG 5 – Gender Equality** **SDG 10 – Reduced Inequalities**	**Girls' hostel construction (school/college)**	**Girls**	SECL: 500-bed NIT Raipur hostel Rs 48.19 Cr; MCL: girl hostel Sambalpur	**SDG 1**	GEN-ST-01 to GEN-ST-05 (select applicable)	GEN-LT-01 to GEN-LT-03 (select applicable)
		SDG 1 – No Poverty **SDG 5 – Gender Equality** **SDG 10 – Reduced Inequalities**	**Women's health- maternal care, reproductive health**	**Women**	MCL: maternal health in CCDP; CIL: women's health camps	**SDG 1**	GEN-ST-01 to GEN-ST-05 (select applicable)	GEN-LT-01 to GEN-LT-03 (select applicable)
		SDG 1 – No Poverty **SDG 5 – Gender Equality** **SDG 10 – Reduced Inequalities**	**Elderly day care and senior citizen support**	**Elderly**	CIL: old age home support near mines; SECL: day care centre Korba	**SDG 1**	GEN-ST-01 to GEN-ST-05 (select applicable)	GEN-LT-01 to GEN-LT-03 (select applicable)
		SDG 1 – No Poverty **SDG 5 – Gender Equality** **SDG 10 – Reduced Inequalities**	**Old age home construction and support**	**Elderly**	CIL HQ: old age home contribution; NCL: senior citizen support Singrauli	**SDG 1**	GEN-ST-01 to GEN-ST-05 (select applicable)	GEN-LT-01 to GEN-LT-03 (select applicable)
		SDG 1 – No Poverty **SDG 5 – Gender Equality** **SDG 10 – Reduced Inequalities**	**Orphanage and destitute child support**	**Children**	CIL: orphan support; CCL: destitute children Ranchi	**SDG 1**	GEN-ST-01 to GEN-ST-05 (select applicable)	GEN-LT-01 to GEN-LT-03 (select applicable)
		SDG 1 – No Poverty **SDG 5 – Gender Equality** **SDG 10 – Reduced Inequalities**	**SC/ST community livelihood and enterprise support**	**SC/ST**	CIL: SCP (Special Corporate Plan for SC) and TSP (Tribal Sub Plan) across subsidiaries	**SDG 1**	GEN-ST-01 to GEN-ST-05 (select applicable)	GEN-LT-01 to GEN-LT-03 (select applicable)
		SDG 1 – No Poverty **SDG 5 – Gender Equality** **SDG 10 – Reduced Inequalities**	**Disability support- aids, appliances, wheel chairs**	**PwD**	CIL: disability aid distribution; SECL: PwD support across CG & MP	**SDG 1**	GEN-ST-01 to GEN-ST-05 (select applicable)	GEN-LT-01 to GEN-LT-03 (select applicable)
		SDG 1 – No Poverty **SDG 5 – Gender Equality** **SDG 10 – Reduced Inequalities**	**Disability rehabilitation and skill training**	**PwD**	CIL: PwD skill training; CCL: disability rehabilitation Jharkhand	**SDG 1**	GEN-ST-01 to GEN-ST-05 (select applicable)	GEN-LT-01 to GEN-LT-03 (select applicable)

Schedule VII × SDG × Projects Matrix - Comprehensive CSR Project Guidance for Indian Coal Companies

Sources: Companies Act 2013 Schedule VII (as amended); CIL CSR Policy August 2024 (coalindia.in); Ministry of Coal Annual Reports & Year-End Reviews (coal.gov.in); CIL & subsidiary BRSR reports; company CSR press releases. All 12 Schedule VII clauses covered. CSR additionality is anchored in the Companies (CSR Policy) Rules 2014 and Section 135, supplementing (not substituting) government schemes such as JJM, SBM, PM Ayushman Bharat and MGNREGS.

Schedule VII Clause	Theme Title	SDGs Addressed	Prospective Project / Activity	Primary Beneficiary	Real Example from Coal / Corporate CSR	Primary SDG Target	Short-Term KPI Codes (see KPI_SHORT_TERM)	Long-Term KPI Codes (see KPI_LONG_TERM)
		SDG 1 – No Poverty SDG 5 – Gender Equality SDG 10 – Reduced Inequalities	Women's safety- streetlight, safe public spaces	Women/Community	CIL: solar street lighting for women's safety; NCL/SECL: women safety infra	SDG 1	GEN-ST-01 to GEN-ST-05 (select applicable)	GEN-LT-01 to GEN-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 5 – Gender Equality SDG 10 – Reduced Inequalities	Tribal women empowerment- PESA/FRA awareness	Tribal women	MCL: tribal women in Sundargarh; CCL: PESA awareness Jharkhand tribal areas	SDG 1	GEN-ST-01 to GEN-ST-05 (select applicable)	GEN-LT-01 to GEN-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 5 – Gender Equality SDG 10 – Reduced Inequalities	Creche and childcare for working women	Women	CIL: creche support in mine-adjacent villages; MCL: childcare CCDP	SDG 1	GEN-ST-01 to GEN-ST-05 (select applicable)	GEN-LT-01 to GEN-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 5 – Gender Equality SDG 10 – Reduced Inequalities	Digital literacy for women	Women	CIL: women digital training; SECL: women's mobile banking camps	SDG 1	GEN-ST-01 to GEN-ST-05 (select applicable)	GEN-LT-01 to GEN-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 5 – Gender Equality SDG 10 – Reduced Inequalities	Social audit and community grievance for marginalised groups	Community	CIL: grievance mechanism; MCL: community forum CCDP	SDG 1	GEN-ST-01 to GEN-ST-05 (select applicable)	GEN-LT-01 to GEN-LT-03 (select applicable)
Schedule VII (iv) - Environmental Sustainability; Ecological Balance; Flora & Fauna; Animal Welfare; Agroforestry; Conservation of Natural Resources								
(iv)	**Environmental Sustainability, Ecological Balance & Conservation**	SDG 6 – Clean Water SDG 7 – Affordable & Clean Energy SDG 13 – Climate Action SDG 15 – Life on Land	Afforestation and plantation on community/public/degraded land	Land/Community	CIL: 19.76 lakh saplings planted, 812.98 ha in 2019-20; ongoing 2416+ ha FY 2023-24; target 50 eco-parks by 2029	SDG 6	ENV-ST-01 to ENV-ST-05 (select applicable)	ENV-LT-01 to ENV-LT-03 (select applicable)
		SDG 6 – Clean Water SDG 7 – Affordable & Clean Energy SDG 13 – Climate Action SDG 15 – Life on Land	OB dump slope ecological restoration and greening	Mine land	CIL subsidiaries: OB dump restoration, grass-legume-shrub-tree multi-layer; MCL: Talcher OB dump greening	SDG 6	ENV-ST-01 to ENV-ST-05 (select applicable)	ENV-LT-01 to ENV-LT-03 (select applicable)
		SDG 6 – Clean Water SDG 7 – Affordable & Clean Energy SDG 13 – Climate Action SDG 15 – Life on Land	Eco-park and mine tourism development on reclaimed land	Community	CIL: 50 eco-parks + mine tourism sites target by FY2029; SECL: eco-park Bilaspur area	SDG 6	ENV-ST-01 to ENV-ST-05 (select applicable)	ENV-LT-01 to ENV-LT-03 (select applicable)
		SDG 6 – Clean Water SDG 7 – Affordable & Clean Energy SDG 13 – Climate Action SDG 15 – Life on Land	Biodiversity park and native species plantation	Ecosystem	CIL: native species in mine buffer zones; MCL: biodiversity parks near mines	SDG 6	ENV-ST-01 to ENV-ST-05 (select applicable)	ENV-LT-01 to ENV-LT-03 (select applicable)
		SDG 6 – Clean Water SDG 7 – Affordable & Clean Energy SDG 13 – Climate Action SDG 15 – Life on Land	Green belt development around mines	Community	CIL: mandatory green belt per EC conditions- extended as CSR-eligible community green belts	SDG 6	ENV-ST-01 to ENV-ST-05 (select applicable)	ENV-LT-01 to ENV-LT-03 (select applicable)
		SDG 6 – Clean Water SDG 7 – Affordable & Clean Energy SDG 13 – Climate Action SDG 15 – Life on Land	Watershed development- contour bunding, gully plugging	Farmers	MCL CCDP-Utthan: water resource development; NCL: watershed in Singrauli	SDG 6	ENV-ST-01 to ENV-ST-05 (select applicable)	ENV-LT-01 to ENV-LT-03 (select applicable)
		SDG 6 – Clean Water SDG 7 – Affordable & Clean Energy SDG 13 – Climate Action SDG 15 – Life on Land	Community pond and water body rejuvenation	Community	CIL: pond desilting and restoration in mining-affected villages across subsidiaries	SDG 6	ENV-ST-01 to ENV-ST-05 (select applicable)	ENV-LT-01 to ENV-LT-03 (select applicable)

Schedule VII × SDG × Projects Matrix - Comprehensive CSR Project Guidance for Indian Coal Companies

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Schedule VII Clause	Theme Title	SDGs Addressed	Prospective Project / Activity	Primary Beneficiary	Real Example from Coal / Corporate CSR	Primary SDG Target	Short-Term KPI Codes (see KPI_SHORT_TERM)	Long-Term KPI Codes (see KPI_LONG_TERM)
		SDG 6 – Clean Water SDG 7 – Affordable & Clean Energy SDG 13 – Climate Action SDG 15 – Life on Land	Soil and water conservation on agricultural land	Farmers	MCL: soil conservation in Angul/Sambalpur; NCL: SWC Singrauli	SDG 6	ENV-ST-01 to ENV-ST-05 (select applicable)	ENV-LT-01 to ENV-LT-03 (select applicable)
		SDG 6 – Clean Water SDG 7 – Affordable & Clean Energy SDG 13 – Climate Action SDG 15 – Life on Land	Groundwater recharge- check dams, recharge wells	Community	CIL: check dam construction; MCL: water table recharge in mine-affected areas	SDG 6	ENV-ST-01 to ENV-ST-05 (select applicable)	ENV-LT-01 to ENV-LT-03 (select applicable)
		SDG 6 – Clean Water SDG 7 – Affordable & Clean Energy SDG 13 – Climate Action SDG 15 – Life on Land	Agroforestry and farm forestry on agricultural land	Farmers	MCL CCDP: agro-horti-forestry; CIL: agroforestry promotion in 25 km villages	SDG 6	ENV-ST-01 to ENV-ST-05 (select applicable)	ENV-LT-01 to ENV-LT-03 (select applicable)
		SDG 6 – Clean Water SDG 7 – Affordable & Clean Energy SDG 13 – Climate Action SDG 15 – Life on Land	Solar power for community buildings, schools, health centres	Institutions	CIL: solar installations for community use; NCL: solar for schools Singrauli	SDG 6	ENV-ST-01 to ENV-ST-05 (select applicable)	ENV-LT-01 to ENV-LT-03 (select applicable)
		SDG 6 – Clean Water SDG 7 – Affordable & Clean Energy SDG 13 – Climate Action SDG 15 – Life on Land	Solar street lighting for villages	Community	CIL: solar street lights across coalfield villages; SECL: 1000+ lights in CG/MP areas	SDG 6	ENV-ST-01 to ENV-ST-05 (select applicable)	ENV-LT-01 to ENV-LT-03 (select applicable)
		SDG 6 – Clean Water SDG 7 – Affordable & Clean Energy SDG 13 – Climate Action SDG 15 – Life on Land	Solar home lighting- BPL households	Households	CIL: solar home systems; ECL: solar lights for BPL families WB	SDG 6	ENV-ST-01 to ENV-ST-05 (select applicable)	ENV-LT-01 to ENV-LT-03 (select applicable)
		SDG 6 – Clean Water SDG 7 – Affordable & Clean Energy SDG 13 – Climate Action SDG 15 – Life on Land	Community biogas plants for clean cooking	Community	CIL: biogas units; MCL: biogas in rural areas Angul/Jharsuguda	SDG 6	ENV-ST-01 to ENV-ST-05 (select applicable)	ENV-LT-01 to ENV-LT-03 (select applicable)
		SDG 6 – Clean Water SDG 7 – Affordable & Clean Energy SDG 13 – Climate Action SDG 15 – Life on Land	Village solid waste management and composting	Community	CIL: SWM in mining villages; SECL: waste collection and composting Korba area	SDG 6	ENV-ST-01 to ENV-ST-05 (select applicable)	ENV-LT-01 to ENV-LT-03 (select applicable)
		SDG 6 – Clean Water SDG 7 – Affordable & Clean Energy SDG 13 – Climate Action SDG 15 – Life on Land	Plastic waste reduction and recycling drives	Community	CIL: plastic collection; NCL: plastic waste management Singrauli district	SDG 6	ENV-ST-01 to ENV-ST-05 (select applicable)	ENV-LT-01 to ENV-LT-03 (select applicable)
		SDG 6 – Clean Water SDG 7 – Affordable & Clean Energy SDG 13 – Climate Action SDG 15 – Life on Land	Air quality monitoring- dust mitigation infrastructure	Community	CIL: fog cannons near mines; SECL: dust suppression roads in CG/MP areas	SDG 6	ENV-ST-01 to ENV-ST-05 (select applicable)	ENV-LT-01 to ENV-LT-03 (select applicable)
		SDG 6 – Clean Water SDG 7 – Affordable & Clean Energy SDG 13 – Climate Action SDG 15 – Life on Land	Mine water treatment and reclamation for community use	Community	MCL: mine water treatment Talcher/Ib valley for community agriculture	SDG 6	ENV-ST-01 to ENV-ST-05 (select applicable)	ENV-LT-01 to ENV-LT-03 (select applicable)
		SDG 6 – Clean Water SDG 7 – Affordable & Clean Energy SDG 13 – Climate Action SDG 15 – Life on Land	Clean Ganga Fund contribution	National	CIL: contribution to Clean Ganga Fund; ECL/CCL: Ganga basin mine area restoration	SDG 6	ENV-ST-01 to ENV-ST-05 (select applicable)	ENV-LT-01 to ENV-LT-03 (select applicable)

Schedule VII × SDG × Projects Matrix - Comprehensive CSR Project Guidance for Indian Coal Companies

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Schedule VII Clause	Theme Title	SDGs Addressed	Prospective Project / Activity	Primary Beneficiary	Real Example from Coal / Corporate CSR	Primary SDG Target	Short-Term KPI Codes (see KPI_SHORT_TERM)	Long-Term KPI Codes (see KPI_LONG_TERM)
		SDG 6 – Clean Water SDG 7 – Affordable & Clean Energy SDG 13 – Climate Action SDG 15 – Life on Land	**Vermicomposting and organic waste recycling**	**Community**	MCL CCDP: composting in villages; CIL: organic waste management near mines	**SDG 6**	ENV-ST-01 to ENV-ST-05 (select applicable)	ENV-LT-01 to ENV-LT-03 (select applicable)
		SDG 6 – Clean Water SDG 7 – Affordable & Clean Energy SDG 13 – Climate Action SDG 15 – Life on Land	**Renewable energy-wind/biogas/solar rooftop**	**Community**	CIL: 70 MWp ground solar target; subsidiary solar for community facilities	**SDG 6**	ENV-ST-01 to ENV-ST-05 (select applicable)	ENV-LT-01 to ENV-LT-03 (select applicable)
		SDG 6 – Clean Water SDG 7 – Affordable & Clean Energy SDG 13 – Climate Action SDG 15 – Life on Land	**Animal welfare- veterinary camps, fodder support**	**Livestock/Community**	MCL CCDP: cattle, goat, poultry support; CIL: veterinary camps in mining villages	**SDG 6**	ENV-ST-01 to ENV-ST-05 (select applicable)	ENV-LT-01 to ENV-LT-03 (select applicable)
		SDG 6 – Clean Water SDG 7 – Affordable & Clean Energy SDG 13 – Climate Action SDG 15 – Life on Land	**Climate-resilient agriculture support**	**Farmers**	CIL: drought-resistant crop promotion; MCL: climate-smart agriculture CCDP	**SDG 6**	ENV-ST-01 to ENV-ST-05 (select applicable)	ENV-LT-01 to ENV-LT-03 (select applicable)
		SDG 6 – Clean Water SDG 7 – Affordable & Clean Energy SDG 13 – Climate Action SDG 15 – Life on Land	**Environmental awareness-green school programme**	**Students**	CIL: environmental awareness in mine-adjacent schools; SECL: eco-clubs Korba	**SDG 6**	ENV-ST-01 to ENV-ST-05 (select applicable)	ENV-LT-01 to ENV-LT-03 (select applicable)
		SDG 6 – Clean Water SDG 7 – Affordable & Clean Energy SDG 13 – Climate Action SDG 15 – Life on Land	**Wetland and riparian zone conservation**	**Ecosystem**	MCL: wetland conservation near Hirakud; CIL: riparian zone protection mine areas	**SDG 6**	ENV-ST-01 to ENV-ST-05 (select applicable)	ENV-LT-01 to ENV-LT-03 (select applicable)
		SDG 6 – Clean Water SDG 7 – Affordable & Clean Energy SDG 13 – Climate Action SDG 15 – Life on Land	**Carbon sequestration plantation with survival monitoring**	**Land**	CIL: geo-tagged plantation; MoEFCC Green Credit Programme eligible plantations	**SDG 6**	ENV-ST-01 to ENV-ST-05 (select applicable)	ENV-LT-01 to ENV-LT-03 (select applicable)
		SDG 6 – Clean Water SDG 7 – Affordable & Clean Energy SDG 13 – Climate Action SDG 15 – Life on Land	**E-waste and hazardous material awareness near mines**	**Community**	CIL: e-waste awareness; SECL: chemical waste awareness near coal washeries	**SDG 6**	ENV-ST-01 to ENV-ST-05 (select applicable)	ENV-LT-01 to ENV-LT-03 (select applicable)
Schedule VII (v) - Protection of National Heritage, Art & Culture; Restoration of Historical Buildings & Sites; Public Libraries; Traditional Arts & Handicrafts								
(v)	**Protection of National Heritage, Art & Culture**	SDG 4 – Quality Education SDG 8 – Decent Work SDG 11 – Sustainable Cities & Communities	**Restoration of heritage buildings and historical sites**	**Heritage**	CIL: heritage site restoration near mine areas; CCL: historical building support Jharkhand	**SDG 4**	CUL-ST-01 to CUL-ST-05 (select applicable)	CUL-LT-01 to CUL-LT-03 (select applicable)
		SDG 4 – Quality Education SDG 8 – Decent Work SDG 11 – Sustainable Cities & Communities	**Public library establishment and book donation**	**Community**	CIL: community library near mines; MCL: reading room in Sambalpur; NCL: library Singrauli	**SDG 4**	CUL-ST-01 to CUL-ST-05 (select applicable)	CUL-LT-01 to CUL-LT-03 (select applicable)
		SDG 4 – Quality Education SDG 8 – Decent Work SDG 11 – Sustainable Cities & Communities	**Tribal art and craft revival-documentation and training**	**Tribal artisans**	MCL: tribal art Sundargarh/Sambalpur; CCL: tribal craft Jharkhand	**SDG 4**	CUL-ST-01 to CUL-ST-05 (select applicable)	CUL-LT-01 to CUL-LT-03 (select applicable)
		SDG 4 – Quality Education SDG 8 – Decent Work SDG 11 – Sustainable Cities & Communities	**Artisan training and market access support**	**Artisans**	CIL: handicraft artisan support; SECL: tribal craft marketing CG/MP	**SDG 4**	CUL-ST-01 to CUL-ST-05 (select applicable)	CUL-LT-01 to CUL-LT-03 (select applicable)

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Schedule VII Clause	Theme Title	SDGs Addressed	Prospective Project / Activity	Primary Beneficiary	Real Example from Coal / Corporate CSR	Primary SDG Target	Short-Term KPI Codes (see KPI_SHORT_TERM)	Long-Term KPI Codes (see KPI_LONG_TERM)
		SDG 4 – Quality Education SDG 8 – Decent Work SDG 11 – Sustainable Cities & Communities	Folk music and traditional dance preservation	Tribal/Rural community	MCL: Sambalpuri dance, CG folk art; CCL: Jharkhand tribal cultural support	SDG 4	CUL-ST-01 to CUL-ST-05 (select applicable)	CUL-LT-01 to CUL-LT-03 (select applicable)
		SDG 4 – Quality Education SDG 8 – Decent Work SDG 11 – Sustainable Cities & Communities	Cultural festival organisation and support	Community	CIL: cultural events near mines; SECL: annual cultural festival coalfield areas	SDG 4	CUL-ST-01 to CUL-ST-05 (select applicable)	CUL-LT-01 to CUL-LT-03 (select applicable)
		SDG 4 – Quality Education SDG 8 – Decent Work SDG 11 – Sustainable Cities & Communities	Community cultural centre / Samudayik Bhawan	Community	CIL: community centre near mines; NCL: Samudayik Bhawan Singrauli	SDG 4	CUL-ST-01 to CUL-ST-05 (select applicable)	CUL-LT-01 to CUL-LT-03 (select applicable)
		SDG 4 – Quality Education SDG 8 – Decent Work SDG 11 – Sustainable Cities & Communities	Museum and interpretive centre for coal heritage	Community	CIL: coal heritage museum; NCL: mining heritage interpretation	SDG 4	CUL-ST-01 to CUL-ST-05 (select applicable)	CUL-LT-01 to CUL-LT-03 (select applicable)
		SDG 4 – Quality Education SDG 8 – Decent Work SDG 11 – Sustainable Cities & Communities	Support to classical/folk performers and musicians	Artists	CIL: performing arts support near mines; SECL: folk artist grant CG	SDG 4	CUL-ST-01 to CUL-ST-05 (select applicable)	CUL-LT-01 to CUL-LT-03 (select applicable)
		SDG 4 – Quality Education SDG 8 – Decent Work SDG 11 – Sustainable Cities & Communities	Restoration of historical buildings and sites of importance	Community	CIL/subsidiaries: restoration of heritage structures near coalfields; conservation works	SDG 11.4	CUL-ST-01 to CUL-ST-05 (select applicable)	CUL-LT-01; CUL-LT-03
		SDG 4 – Quality Education SDG 8 – Decent Work SDG 11 – Sustainable Cities & Communities	Digitisation and documentation of local heritage and oral history	Community/Researchers	Black Diamond Museum, Angul (MCL) - digital coal heritage archive	SDG 11.4	CUL-ST-01 to CUL-ST-05 (select applicable)	CUL-LT-01; CUL-LT-03
		SDG 4 – Quality Education SDG 8 – Decent Work SDG 11 – Sustainable Cities & Communities	Promotion and development of traditional handicrafts and handlooms	Artisans	CIL subsidiaries: handloom/handicraft promotion near mining areas	SDG 8.3	CUL-ST-01 to CUL-ST-05 (select applicable)	CUL-LT-02
		SDG 4 – Quality Education SDG 8 – Decent Work SDG 11 – Sustainable Cities & Communities	Coal mining heritage museum and interpretive centre	Community	Black Diamond Museum & Library, Angul (MCL) ~Rs 25 Cr, inaugurated Jan 2024	SDG 11.4	CUL-ST-01 to CUL-ST-05 (select applicable)	CUL-LT-01; CUL-LT-03
		SDG 4 – Quality Education SDG 8 – Decent Work SDG 11 – Sustainable Cities & Communities	Skill and market access for traditional artisans (cooperatives/SHGs)	Artisans/Women	CIL subsidiaries: artisan cooperative and market linkage support	SDG 8.3	CUL-ST-01 to CUL-ST-05 (select applicable)	CUL-LT-02
		SDG 4 – Quality Education SDG 8 – Decent Work SDG 11 – Sustainable Cities & Communities	Conservation of local language, tribal art and intangible cultural heritage	Tribal communities	CIL: tribal art revival in Jharkhand/Odisha/Chhattisgarh coalfield areas	SDG 11.4	CUL-ST-01 to CUL-ST-05 (select applicable)	CUL-LT-03
		SDG 4 – Quality Education SDG 8 – Decent Work SDG 11 – Sustainable Cities & Communities	Cultural scholarship and apprenticeship for young performers	Youth/Artists	CIL: support to young performers in folk and classical traditions	SDG 4.4	CUL-ST-01 to CUL-ST-05 (select applicable)	CUL-LT-02; CUL-LT-03
		SDG 4 – Quality Education SDG 8 – Decent Work SDG 11 – Sustainable Cities & Communities	Restoration and equipping of public libraries and reading rooms	Students/Community	CIL subsidiaries: public library and reading room support near coalfields	SDG 4.1	CUL-ST-01 to CUL-ST-05 (select applicable)	CUL-LT-01

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Schedule VII Clause	Theme Title	SDGs Addressed	Prospective Project / Activity	Primary Beneficiary	Real Example from Coal / Corporate CSR	Primary SDG Target	Short-Term KPI Codes (see KPI_SHORT_TERM)	Long-Term KPI Codes (see KPI_LONG_TERM)
Schedule VII (vi) - Measures for the Benefit of Armed Forces Veterans, War Widows, CAPF & CPMF Veterans and their Dependants								
(vi)	Welfare of Armed Forces Veterans, War Widows & Dependants	SDG 1 – No Poverty SDG 3 – Good Health SDG 8 – Decent Work SDG 10 – Reduced Inequalities	Financial assistance to war widows and dependants	War widows	CIL: ex-servicemen welfare fund contribution; CCL: war widow support Jharkhand	SDG 1	VET-ST-01 to VET-ST-05 (select applicable)	VET-LT-01 to VET-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 3 – Good Health SDG 8 – Decent Work SDG 10 – Reduced Inequalities	Medical support and health camps for veterans	Ex-servicemen	CIL: health camps for ex-army/CAPF in coalfield districts; SECL: veteran health support CG	SDG 1	VET-ST-01 to VET-ST-05 (select applicable)	VET-LT-01 to VET-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 3 – Good Health SDG 8 – Decent Work SDG 10 – Reduced Inequalities	Skill development for veteran dependants	Veteran families	CIL: skill training for ex-serviceman children; CCL: vocational training Jharkhand	SDG 1	VET-ST-01 to VET-ST-05 (select applicable)	VET-LT-01 to VET-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 3 – Good Health SDG 8 – Decent Work SDG 10 – Reduced Inequalities	Education scholarship for CAPF/CPMF martyr children	Children	CIL: martyr children scholarship; NCL: CAPF family education support	SDG 1	VET-ST-01 to VET-ST-05 (select applicable)	VET-LT-01 to VET-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 3 – Good Health SDG 8 – Decent Work SDG 10 – Reduced Inequalities	Housing support for ex-servicemen below poverty line	Ex-servicemen	CIL: housing assistance; SECL: affordable housing veteran families CG/MP	SDG 1	VET-ST-01 to VET-ST-05 (select applicable)	VET-LT-01 to VET-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 3 – Good Health SDG 8 – Decent Work SDG 10 – Reduced Inequalities	Grievance support and legal aid for veterans	Veterans	CIL: legal assistance cell; SECL: veteran grievance support	SDG 1	VET-ST-01 to VET-ST-05 (select applicable)	VET-LT-01 to VET-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 3 – Good Health SDG 8 – Decent Work SDG 10 – Reduced Inequalities	Ex-servicemen coal loading and transportation livelihood support (DGR scheme alignment)	Veterans	CIL-DGR MoU (since 1999): ESM coal loading & transportation companies for veteran livelihood	SDG 8.5	VET-ST-01 to VET-ST-05 (select applicable)	VET-LT-01
		SDG 1 – No Poverty SDG 3 – Good Health SDG 8 – Decent Work SDG 10 – Reduced Inequalities	Residential competitive-exam coaching for wards of veterans and serving soldiers	Veteran dependants	Defence-sector CSR model (e.g. PRABAL Army Super-50): residential coaching for soldier/veteran wards	SDG 4.4	VET-ST-01 to VET-ST-05 (select applicable)	VET-LT-03
		SDG 1 – No Poverty SDG 3 – Good Health SDG 8 – Decent Work SDG 10 – Reduced Inequalities	Contribution to Armed Forces Battle Casualties Welfare Fund / war widows support	War widows/Next of kin	Tri-services welfare fund contribution model for battle casualty next-of-kin	SDG 1.3	VET-ST-01 to VET-ST-05 (select applicable)	VET-LT-02
		SDG 1 – No Poverty SDG 3 – Good Health SDG 8 – Decent Work SDG 10 – Reduced Inequalities	Assistive devices and rehabilitation for disabled ex-servicemen	Disabled veterans	Veteran rehabilitation and assistive-device support (CIL welfare cell model)	SDG 3.8	VET-ST-01 to VET-ST-05 (select applicable)	VET-LT-02
		SDG 1 – No Poverty SDG 3 – Good Health SDG 8 – Decent Work SDG 10 – Reduced Inequalities	Veteran entrepreneurship and second-career enterprise support	Veterans	Veteran self-employment and enterprise mentoring	SDG 8.3	VET-ST-01 to VET-ST-05 (select applicable)	VET-LT-01

Schedule VII × SDG × Projects Matrix - Comprehensive CSR Project Guidance for Indian Coal Companies

Sources: Companies Act 2013 Schedule VII (as amended); CIL CSR Policy August 2024 (coalindia.in); Ministry of Coal Annual Reports & Year-End Reviews (coal.gov.in); CIL & subsidiary BRSR reports; company CSR press releases. All 12 Schedule VII clauses covered. CSR additionality is anchored in the Companies (CSR Policy) Rules 2014 and Section 135, supplementing (not substituting) government schemes such as JJM, SBM, PM-Ayushman Bharat and MGNREGS.

Schedule VII Clause	Theme Title	SDGs Addressed	Prospective Project / Activity	Primary Beneficiary	Real Example from Coal / Corporate CSR	Primary SDG Target	Short-Term KPI Codes (see KPI_SHORT_TERM)	Long-Term KPI Codes (see KPI_LONG_TERM)
		SDG 1 – No Poverty SDG 3 – Good Health SDG 8 – Decent Work SDG 10 – Reduced Inequalities	**Hostel / holiday home / Sainik rest facility support for veterans**	**Veterans**	Sainik welfare infrastructure support (Kendriya/Rajya Sainik Board alignment)	**SDG 10.2**	VET-ST-01 to VET-ST-05 (select applicable)	VET-LT-02
		SDG 1 – No Poverty SDG 3 – Good Health SDG 8 – Decent Work SDG 10 – Reduced Inequalities	**Health insurance / medical corpus support for veteran families**	**Veteran families**	Veteran family medical support model	**SDG 3.8**	VET-ST-01 to VET-ST-05 (select applicable)	VET-LT-02
		SDG 1 – No Poverty SDG 3 – Good Health SDG 8 – Decent Work SDG 10 – Reduced Inequalities	**Skill certification and placement linkage for veteran dependants**	**Veteran dependants**	Veteran-dependant skilling and placement model	**SDG 8.5**	VET-ST-01 to VET-ST-05 (select applicable)	VET-LT-01; VET-LT-03
Schedule VII (vii) - Training to Promote Rural Sports, Nationally Recognised Sports, Paralympic Sports and Olympic Sports								
(vii)	**Promotion of Rural, National, Paralympic & Olympic Sports**	SDG 3 – Good Health & Well-Being SDG 4 – Quality Education SDG 10 – Reduced Inequalities	**Sports academy- multi-sport residential coaching**	**Youth**	CCL 'Khelgaon' Sports Academy Ranchi: coaching with schooling and hostel; CIL sports academies across subsidiaries	**SDG 3**	SPT-ST-01 to SPT-ST-05 (select applicable)	SPT-LT-01 to SPT-LT-03 (select applicable)
		SDG 3 – Good Health & Well-Being SDG 4 – Quality Education SDG 10 – Reduced Inequalities	**Rural sports ground and playfield construction**	**Youth/Community**	CIL: sports grounds in mining villages; NCL: playfields Singrauli; MCL: sports infra Sambalpur	**SDG 3**	SPT-ST-01 to SPT-ST-05 (select applicable)	SPT-LT-01 to SPT-LT-03 (select applicable)
		SDG 3 – Good Health & Well-Being SDG 4 – Quality Education SDG 10 – Reduced Inequalities	**Sports equipment and kit donation**	**Youth**	CIL: sports kit distribution; SECL: equipment for schools in CG/MP mine areas	**SDG 3**	SPT-ST-01 to SPT-ST-05 (select applicable)	SPT-LT-01 to SPT-LT-03 (select applicable)
		SDG 3 – Good Health & Well-Being SDG 4 – Quality Education SDG 10 – Reduced Inequalities	**District/state-level sports tournament hosting**	**Youth**	CIL: annual sports meet; MCL: MCL Cup; CCL: coal region sports meet	**SDG 3**	SPT-ST-01 to SPT-ST-05 (select applicable)	SPT-LT-01 to SPT-LT-03 (select applicable)
		SDG 3 – Good Health & Well-Being SDG 4 – Quality Education SDG 10 – Reduced Inequalities	**Talent identification and sports scholarship**	**Youth**	CIL: talent search programme; CCL: Khelgaon scholarship for rural athletes	**SDG 3**	SPT-ST-01 to SPT-ST-05 (select applicable)	SPT-LT-01 to SPT-LT-03 (select applicable)
		SDG 3 – Good Health & Well-Being SDG 4 – Quality Education SDG 10 – Reduced Inequalities	**Paralympic sports training and support**	**PwD**	CIL: Paralympic sports support; SECL: disabled athlete training CG	**SDG 3**	SPT-ST-01 to SPT-ST-05 (select applicable)	SPT-LT-01 to SPT-LT-03 (select applicable)
		SDG 3 – Good Health & Well-Being SDG 4 – Quality Education SDG 10 – Reduced Inequalities	**Women's and girls' sports promotion**	**Girls/Women**	CCL: women's sports Khelgaon; CIL: girls' sports infra across subsidiaries	**SDG 3**	SPT-ST-01 to SPT-ST-05 (select applicable)	SPT-LT-01 to SPT-LT-03 (select applicable)
		SDG 3 – Good Health & Well-Being SDG 4 – Quality Education SDG 10 – Reduced Inequalities	**Yoga and traditional sports promotion**	**Community**	CIL: Yoga promotion; SECL: traditional wrestling/kabaddi in mine areas	**SDG 3**	SPT-ST-01 to SPT-ST-05 (select applicable)	SPT-LT-01 to SPT-LT-03 (select applicable)
		SDG 3 – Good Health & Well-Being SDG 4 – Quality Education SDG 10 – Reduced Inequalities	**Olympics/nationally recognised sports coaching fund**	**Elite youth**	CIL: contribution to sports federations; NCL: Olympic sports scholarship Singrauli	**SDG 3**	SPT-ST-01 to SPT-ST-05 (select applicable)	SPT-LT-01 to SPT-LT-03 (select applicable)
		SDG 3 – Good Health & Well-Being SDG 4 – Quality Education SDG 10 – Reduced Inequalities	**Marathon/cycling/sports event for health promotion**	**Community**	CIL: annual marathon; SECL: cycling event Bilaspur; NCL: marathon Singrauli	**SDG 3**	SPT-ST-01 to SPT-ST-05 (select applicable)	SPT-LT-01 to SPT-LT-03 (select applicable)
Schedule VII (viii) - Contribution to PM National Relief Fund / PM CARES Fund / other Central Government funds for socio-economic development and welfare of SC, ST, OBC, minorities and women								

Schedule VII × SDG × Projects Matrix - Comprehensive CSR Project Guidance for Indian Coal Companies

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Schedule VII Clause	Theme Title	SDGs Addressed	Prospective Project / Activity	Primary Beneficiary	Real Example from Coal / Corporate CSR	Primary SDG Target	Short-Term KPI Codes (see KPI_SHORT_TERM)	Long-Term KPI Codes (see KPI_LONG_TERM)
(viii)	**Contribution to Central/State Relief & Welfare Funds**	**SDG 1 – No Poverty** **SDG 3 – Good Health** **SDG 10 – Reduced Inequalities**	**Contribution to PM CARES Fund**	**National**	CIL: PM CARES contribution during COVID-19	**SDG 1**	RLF-ST-01 to RLF-ST-05 (select applicable)	RLF-LT-01; RLF-LT-02
		SDG 1 – No Poverty **SDG 3 – Good Health** **SDG 10 – Reduced Inequalities**	**Contribution to PM National Relief Fund (PMNRF)**	**National**	CIL: PMNRF contribution during natural disasters	**SDG 1**	RLF-ST-01 to RLF-ST-05 (select applicable)	RLF-LT-01; RLF-LT-02
		SDG 1 – No Poverty **SDG 3 – Good Health** **SDG 10 – Reduced Inequalities**	**Contribution to state disaster relief funds**	**State-level**	CIL: flood relief Odisha Power Transmission Rs 50.32 Cr; flood relief Karnataka schools Rs 25 Cr	**SDG 1**	RLF-ST-01 to RLF-ST-05 (select applicable)	RLF-LT-01; RLF-LT-02
		SDG 1 – No Poverty **SDG 3 – Good Health** **SDG 10 – Reduced Inequalities**	**Flood and cyclone disaster relief fund contribution**	**Affected states**	CIL: flood relief Assam Rs 16.50 Cr; SCCL: Bhadrachalam flood relief	**SDG 1**	RLF-ST-01 to RLF-ST-05 (select applicable)	RLF-LT-01; RLF-LT-02
		SDG 1 – No Poverty **SDG 3 – Good Health** **SDG 10 – Reduced Inequalities**	**Pandemic response fund-medical equipment, PPE**	**National**	CIL: ventilators, PPE, N95 masks, oxygen cylinders; SECL: COVID centre upgrades	**SDG 1**	RLF-ST-01 to RLF-ST-05 (select applicable)	RLF-LT-01; RLF-LT-02
		SDG 1 – No Poverty **SDG 3 – Good Health** **SDG 10 – Reduced Inequalities**	**Clean Ganga Fund contribution**	**National**	CIL/ECL/CCL: CGF contribution for Ganga basin mine areas	**SDG 1**	RLF-ST-01 to RLF-ST-05 (select applicable)	RLF-LT-01; RLF-LT-02
		SDG 1 – No Poverty **SDG 3 – Good Health** **SDG 10 – Reduced Inequalities**	**Contribution to Central/State Government funds for welfare of**	**SC/ST communities**	CIL: contribution to state welfare funds for SC/ST; SECL: TSP (Tribal Sub-Plan) fund contribution CG/MP	**SDG 10.2**	RLF-ST-01; RLF-ST-02 (fund contribution KPIs)	- (fund contributions tracked by receipt amount)
		SDG 1 – No Poverty **SDG 3 – Good Health** **SDG 10 – Reduced Inequalities**	**Contribution to government funds for welfare of Other Backward Classes (OBC)**	**OBC/Minority communities**	CIL: OBC welfare fund contribution; MCL: minority welfare fund Odisha; SECL: OBC development fund CG	**SDG 10.2**	RLF-ST-01; RLF-ST-02 (fund contribution KPIs)	- (fund contributions tracked by receipt amount)
		SDG 1 – No Poverty **SDG 3 – Good Health** **SDG 10 – Reduced Inequalities**	**Contribution to Central/State funds specifically for welfare of**	**Women/Girls**	CIL: women welfare fund; CCL: state women development fund Jharkhand; NCL: women welfare Singrauli	**SDG 5.1**	RLF-ST-01; RLF-ST-02 (fund contribution KPIs)	- (fund contributions tracked by receipt amount)
		SDG 1 – No Poverty **SDG 3 – Good Health** **SDG 10 – Reduced Inequalities**	**Contribution to PM CARES Fund**	**National**	CIL/subsidiaries: PM CARES contribution during COVID-19 pandemic	**SDG 3.D**	RLF-ST-01; RLF-ST-02 (fund contribution tracking)	RLF-LT-01
		SDG 1 – No Poverty **SDG 3 – Good Health** **SDG 10 – Reduced Inequalities**	**Contribution to Chief Minister's Relief Fund (state) for disaster/socio-**	**State/Community**	CIL subsidiaries: state CM Relief Fund contributions for floods/cyclones	**SDG 1.5**	RLF-ST-01; RLF-ST-02 (fund contribution tracking)	RLF-LT-01; RLF-LT-02
		SDG 1 – No Poverty **SDG 3 – Good Health** **SDG 10 – Reduced Inequalities**	**Contribution to National Sports / cultural / SC-ST development funds set up**	**Target groups**	Central government welfare fund contributions for SC/ST/OBC/women	**SDG 10.2**	RLF-ST-01; RLF-ST-02 (fund contribution tracking)	RLF-LT-02
Schedule VII (ix) - Contributions to Technology Incubators, IITs, National Laboratories & Academic Research Institutions approved by the Central Government								
(ix)	**Technology Incubators, R&D, IITs & Academic Research**	**SDG 4 – Quality Education** **SDG 8 – Decent Work** **SDG 9 – Industry, Innovation & Infrastructure**	**Academic research bench at IIT/NIT for coal-sector technology**	**Researchers/Sector**	CIL-CIMFR collaboration on clean coal, UCG (underground coal gasification); IIT(ISM) Dhanbad research	**SDG 9.5**	TEC-ST-01 to TEC-ST-05 (select applicable)	TEC-LT-01; TEC-LT-02
		SDG 4 – Quality Education **SDG 8 – Decent Work** **SDG 9 – Industry, Innovation & Infrastructure**	**Technology incubator support within approved academic institutions**	**Startups/Innovators**	Contribution to technology incubators in IITs/NITs/approved institutions per Schedule VII (ix)	**SDG 9.5**	TEC-ST-01 to TEC-ST-05 (select applicable)	TEC-LT-01

Schedule VII × SDG × Projects Matrix - Comprehensive CSR Project Guidance for Indian Coal Companies

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Schedule VII Clause	Theme Title	SDGs Addressed	Prospective Project / Activity	Primary Beneficiary	Real Example from Coal / Corporate CSR	Primary SDG Target	Short-Term KPI Codes (see KPI_SHORT_TERM)	Long-Term KPI Codes (see KPI_LONG_TERM)
		SDG 4 – Quality Education SDG 8 – Decent Work SDG 9 – Industry, Innovation & Infrastructure	Digital education platform delivered via academic / PSU institution (e.g. EdCIL)	Students	CIL Project Digital Vidya / smart classrooms via EdCIL (India) Ltd	SDG 4.1	TEC-ST-01 to TEC-ST-05 (select applicable)	TEC-LT-02
		SDG 4 – Quality Education SDG 8 – Decent Work SDG 9 – Industry, Innovation & Infrastructure	Scholarship / fellowship for research scholars at national institutions	Research scholars	IIT(ISM) PhD scholarships; research fellowships funded by CIL subsidiaries	SDG 4.4	TEC-ST-01 to TEC-ST-05 (select applicable)	TEC-LT-03
		SDG 4 – Quality Education SDG 8 – Decent Work SDG 9 – Industry, Innovation & Infrastructure	AYUSH and traditional medicine research support	Researchers/Community	CIL: AYUSH research and traditional medicine support	SDG 3.D	TEC-ST-01 to TEC-ST-05 (select applicable)	TEC-LT-02
		SDG 4 – Quality Education SDG 8 – Decent Work SDG 9 – Industry, Innovation & Infrastructure	Environmental and mining technology R&D collaboration	Sector/Community	CIL-CIMFR environmental and mine-technology R&D; mine-water and dust research	SDG 9.4	TEC-ST-01 to TEC-ST-05 (select applicable)	TEC-LT-02
		SDG 4 – Quality Education SDG 8 – Decent Work SDG 9 – Industry, Innovation & Infrastructure	Mine safety and clean-coal technology research at national laboratories	Sector/Workers	CIL-CIMFR mine safety and clean coal technology research	SDG 9.4	TEC-ST-01 to TEC-ST-05 (select applicable)	TEC-LT-02
		SDG 4 – Quality Education SDG 8 – Decent Work SDG 9 – Industry, Innovation & Infrastructure	Equipment grant to national laboratories and research institutions	Researchers	Equipment grants to national labs for coal-sector and allied research	SDG 9.5	TEC-ST-01 to TEC-ST-05 (select applicable)	TEC-LT-01
		SDG 4 – Quality Education SDG 8 – Decent Work SDG 9 – Industry, Innovation & Infrastructure	Startup mentoring and seed grant at academic incubation centre	Startups/Youth	Seed grant and mentoring at academic incubation centres	SDG 9.5	TEC-ST-01 to TEC-ST-05 (select applicable)	TEC-LT-01
		SDG 4 – Quality Education SDG 8 – Decent Work SDG 9 – Industry, Innovation & Infrastructure	Joint PhD / research fellowship programme with IITs and national institutes	Research scholars	Joint PhD and fellowship programmes with IITs/national institutes	SDG 4.4	TEC-ST-01 to TEC-ST-05 (select applicable)	TEC-LT-03
		SDG 4 – Quality Education SDG 8 – Decent Work SDG 9 – Industry, Innovation & Infrastructure	Industry-academia research grants for coal-sector sustainability	Researchers/Sector	Research grants for coal-sector sustainability and decarbonisation	SDG 9.4	TEC-ST-01 to TEC-ST-05 (select applicable)	TEC-LT-02
Schedule VII (x) - Rural Development Projects								
(x)	**Rural Development Projects**	SDG 1 – No Poverty SDG 2 – Zero Hunger SDG 8 – Decent Work SDG 11 – Sustainable Communities	Village adoption- holistic rural development	Villages	CIL: village adoption near mine areas; MCL: CCDP-Utthan covering 40 villages Odisha	SDG 1	RRL-ST-01 to RRL-ST-05 (select applicable)	RRL-LT-01 to RRL-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 2 – Zero Hunger SDG 8 – Decent Work SDG 11 – Sustainable Communities	Rural road and approach road construction/rehabilitation	Community	CIL: rural roads in 25 km zone; NCL: village connectivity roads Singrauli; SECL: approach roads CG/MP	SDG 1	RRL-ST-01 to RRL-ST-05 (select applicable)	RRL-LT-01 to RRL-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 2 – Zero Hunger SDG 8 – Decent Work SDG 11 – Sustainable Communities	Community hall and panchayat bhawan construction	Community	CIL: Samudayik Bhawan; MCL: community centres Sambalpur/Angul; SECL: community hall CG	SDG 1	RRL-ST-01 to RRL-ST-05 (select applicable)	RRL-LT-01 to RRL-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 2 – Zero Hunger SDG 8 – Decent Work SDG 11 – Sustainable Communities	Anganwadi centre and ICDS infrastructure support	Children/Women	CIL: AWC construction near mines; SECL/MCL: AWC upgrades	SDG 1	RRL-ST-01 to RRL-ST-05 (select applicable)	RRL-LT-01 to RRL-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 2 – Zero Hunger SDG 8 – Decent Work SDG 11 – Sustainable Communities	PHC/APHC upgrade and health sub-centre construction	Community	CIL: PHC infra; SECL: govt hospital upgrades Korba/Bilaspur/Ambikapur	SDG 1	RRL-ST-01 to RRL-ST-05 (select applicable)	RRL-LT-01 to RRL-LT-03 (select applicable)

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Schedule VII Clause	Theme Title	SDGs Addressed	Prospective Project / Activity	Primary Beneficiary	Real Example from Coal / Corporate CSR	Primary SDG Target	Short-Term KPI Codes (see KPI_SHORT_TERM)	Long-Term KPI Codes (see KPI_LONG_TERM)
		SDG 1 – No Poverty SDG 2 – Zero Hunger SDG 8 – Decent Work SDG 11 – Sustainable Communities	Solar street lighting for villages	Community	CIL: 1000+ solar streetlights across coalfield villages; SECL: CG/MP village lighting	SDG 1	RRL-ST-01 to RRL-ST-05 (select applicable)	RRL-LT-01 to RRL-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 2 – Zero Hunger SDG 8 – Decent Work SDG 11 – Sustainable Communities	Rural electrification- last-mile connections	Households	CIL: electrification in remote villages; ECL: last-mile coal district WB	SDG 1	RRL-ST-01 to RRL-ST-05 (select applicable)	RRL-LT-01 to RRL-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 2 – Zero Hunger SDG 8 – Decent Work SDG 11 – Sustainable Communities	Household solar home lighting- BPL families	Households	CIL: solar home systems; NCL: solar lighting Singrauli BPL families	SDG 1	RRL-ST-01 to RRL-ST-05 (select applicable)	RRL-LT-01 to RRL-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 2 – Zero Hunger SDG 8 – Decent Work SDG 11 – Sustainable Communities	Irrigation infrastructure- canals, pump sets, lift irrigation	Farmers	MCL CCDP: water resource development; NCL: lift irrigation Singrauli	SDG 1	RRL-ST-01 to RRL-ST-05 (select applicable)	RRL-LT-01 to RRL-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 2 – Zero Hunger SDG 8 – Decent Work SDG 11 – Sustainable Communities	Agricultural market infrastructure- rural haat	Community	CIL: rural haat; MCL: market development Odisha mining districts	SDG 1	RRL-ST-01 to RRL-ST-05 (select applicable)	RRL-LT-01 to RRL-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 2 – Zero Hunger SDG 8 – Decent Work SDG 11 – Sustainable Communities	Rural housing support for landless/PAF households	PAFs	CIL: housing for project-affected persons; SECL: PAF housing support CG	SDG 1	RRL-ST-01 to RRL-ST-05 (select applicable)	RRL-LT-01 to RRL-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 2 – Zero Hunger SDG 8 – Decent Work SDG 11 – Sustainable Communities	Disabled-friendly infrastructure in public buildings	PwD	CIL: ramps, rails, accessible infrastructure in mine-adjacent public buildings	SDG 1	RRL-ST-01 to RRL-ST-05 (select applicable)	RRL-LT-01 to RRL-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 2 – Zero Hunger SDG 8 – Decent Work SDG 11 – Sustainable Communities	Drinking water infrastructure- hand pumps, piped water	Community	CIL: hand pumps, water points; NCL/SECL: piped water in 25 km villages	SDG 1	RRL-ST-01 to RRL-ST-05 (select applicable)	RRL-LT-01 to RRL-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 2 – Zero Hunger SDG 8 – Decent Work SDG 11 – Sustainable Communities	Digital service centre/CSC and e-governance kiosk	Community	CIL: e-governance in rural areas; NCL: digital kiosk Singrauli villages	SDG 1	RRL-ST-01 to RRL-ST-05 (select applicable)	RRL-LT-01 to RRL-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 2 – Zero Hunger SDG 8 – Decent Work SDG 11 – Sustainable Communities	Grain bank and seed bank for rural food security	Community	CIL: grain storage; MCL: seed bank CCDP villages	SDG 1	RRL-ST-01 to RRL-ST-05 (select applicable)	RRL-LT-01 to RRL-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 2 – Zero Hunger SDG 8 – Decent Work SDG 11 – Sustainable Communities	MSME and local procurement preference programme	MSMEs	CIL: local MSME preference; NCL: district MSME support Singrauli	SDG 1	RRL-ST-01 to RRL-ST-05 (select applicable)	RRL-LT-01 to RRL-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 2 – Zero Hunger SDG 8 – Decent Work SDG 11 – Sustainable Communities	Community biogas for rural energy	Community	MCL: biogas in rural Odisha; SECL: biogas CG villages	SDG 1	RRL-ST-01 to RRL-ST-05 (select applicable)	RRL-LT-01 to RRL-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 2 – Zero Hunger SDG 8 – Decent Work SDG 11 – Sustainable Communities	Rural tourism and eco-tourism development	Community	CIL: eco-park/mine tourism; MCL: rural tourism Odisha mine areas	SDG 1	RRL-ST-01 to RRL-ST-05 (select applicable)	RRL-LT-01 to RRL-LT-03 (select applicable)

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Schedule VII Clause	Theme Title	SDGs Addressed	Prospective Project / Activity	Primary Beneficiary	Real Example from Coal / Corporate CSR	Primary SDG Target	Short-Term KPI Codes (see KPI_SHORT_TERM)	Long-Term KPI Codes (see KPI_LONG_TERM)
Schedule VII (xi) - Slum Area Development								
(xi)	Slum Area Development	SDG 1 – No Poverty SDG 3 – Good Health SDG 6 – Clean Water SDG 11 – Sustainable Cities	Basic infrastructure-drainage, roads, paths in slums	Slum residents	CIL: slum infra near mine townships; NCL: slum drainage Singrauli	SDG 1	SLM-ST-01 to SLM-ST-05 (select applicable)	SLM-LT-01; SLM-LT-02
		SDG 1 – No Poverty SDG 3 – Good Health SDG 6 – Clean Water SDG 11 – Sustainable Cities	Community toilet complexes in slum areas	Slum residents	CIL: slum sanitation; SECL: toilet blocks in informal settlements near mines	SDG 1	SLM-ST-01 to SLM-ST-05 (select applicable)	SLM-LT-01; SLM-LT-02
		SDG 1 – No Poverty SDG 3 – Good Health SDG 6 – Clean Water SDG 11 – Sustainable Cities	Safe drinking water-standposts and RO units	Slum residents	CIL: water points in slum areas; ECL: water supply slum WB coal belt	SDG 1	SLM-ST-01 to SLM-ST-05 (select applicable)	SLM-LT-01; SLM-LT-02
		SDG 1 – No Poverty SDG 3 – Good Health SDG 6 – Clean Water SDG 11 – Sustainable Cities	Solar lighting for slum areas	Slum residents	CIL: solar lights in slums near mine towns; SECL: slum lighting CG	SDG 1	SLM-ST-01 to SLM-ST-05 (select applicable)	SLM-LT-01; SLM-LT-02
		SDG 1 – No Poverty SDG 3 – Good Health SDG 6 – Clean Water SDG 11 – Sustainable Cities	Skill training for slum youth	Youth	CIL: vocational in slum near mines; SECL: tailoring, beauty, construction trades	SDG 1	SLM-ST-01 to SLM-ST-05 (select applicable)	SLM-LT-01; SLM-LT-02
		SDG 1 – No Poverty SDG 3 – Good Health SDG 6 – Clean Water SDG 11 – Sustainable Cities	Women SHGs in slum areas	Women	CIL: SHG in mine-adjacent slums; MCL: women SHG near Talcher townships	SDG 1	SLM-ST-01 to SLM-ST-05 (select applicable)	SLM-LT-01; SLM-LT-02
		SDG 1 – No Poverty SDG 3 – Good Health SDG 6 – Clean Water SDG 11 – Sustainable Cities	Nutrition support for slum children	Children	CIL: mid-day meal, AWC support in slums; SECL: nutrition in Korba slum areas	SDG 1	SLM-ST-01 to SLM-ST-05 (select applicable)	SLM-LT-01; SLM-LT-02
		SDG 1 – No Poverty SDG 3 – Good Health SDG 6 – Clean Water SDG 11 – Sustainable Cities	Housing improvement support for BPL slum families	Households	CIL: house repair; CCL: kachha to pucca housing support near mine slums	SDG 1	SLM-ST-01 to SLM-ST-05 (select applicable)	SLM-LT-01; SLM-LT-02
		SDG 1 – No Poverty SDG 3 – Good Health SDG 6 – Clean Water SDG 11 – Sustainable Cities	Slum housing improvement and in-situ upgrading support	Slum households	CIL subsidiaries: BPL slum family housing improvement near urban mining townships	SDG 11.1	SLM-ST-01 to SLM-ST-05 (select applicable)	SLM-LT-01
		SDG 1 – No Poverty SDG 3 – Good Health SDG 6 – Clean Water SDG 11 – Sustainable Cities	Primary health centre / mobile clinic for slum areas	Slum residents	Urban slum health-camp and mobile-clinic model near coalfield towns	SDG 3.8	SLM-ST-01 to SLM-ST-05 (select applicable)	SLM-LT-01
		SDG 1 – No Poverty SDG 3 – Good Health SDG 6 – Clean Water SDG 11 – Sustainable Cities	Early childhood / anganwadi and cr.eche support in slums	Slum children	Slum anganwadi and childcare support model	SDG 4.2	SLM-ST-01 to SLM-ST-05 (select applicable)	SLM-LT-01
		SDG 1 – No Poverty SDG 3 – Good Health SDG 6 – Clean Water SDG 11 – Sustainable Cities	Solid waste management and drainage in slum settlements	Slum residents	Urban slum sanitation and drainage improvement	SDG 6.2	SLM-ST-01 to SLM-ST-05 (select applicable)	SLM-LT-01

Schedule VII × SDG × Projects Matrix - Comprehensive CSR Project Guidance for Indian Coal Companies

Sources: Companies Act 2013 Schedule VII (as amended); CIL CSR Policy August 2024 (coalindia.in); Ministry of Coal Annual Reports & Year-End Reviews (coal.gov.in); CIL & subsidiary BRSR reports; company CSR press releases. All 12 Schedule VII clauses covered. CSR additionality is anchored in the Companies (CSR Policy) Rules 2014 and Section 135, supplementing (not substituting) government schemes such as JJM, SBM, PM Ayushman Bharat and MGNREGS.

Schedule VII Clause	Theme Title	SDGs Addressed	Prospective Project / Activity	Primary Beneficiary	Real Example from Coal / Corporate CSR	Primary SDG Target	Short-Term KPI Codes (see KPI_SHORT_TERM)	Long-Term KPI Codes (see KPI_LONG_TERM)
		SDG 1 – No Poverty SDG 3 – Good Health SDG 6 – Clean Water SDG 11 – Sustainable Cities	Digital literacy and livelihood centre for slum youth and women	Slum youth/women	Slum digital-literacy and livelihood centre model	SDG 8.6	SLM-ST-01 to SLM-ST-05 (select applicable)	SLM-LT-02
		SDG 1 – No Poverty SDG 3 – Good Health SDG 6 – Clean Water SDG 11 – Sustainable Cities	Financial inclusion and SHG-bank linkage for slum women	Slum women	Slum women SHG and financial inclusion model	SDG 1.4	SLM-ST-01 to SLM-ST-05 (select applicable)	SLM-LT-02
Schedule VII (xii) - Disaster Management including Relief, Rehabilitation and Reconstruction								
(xii)	Disaster Management: Relief, Rehabilitation & Reconstruction	SDG 1 – No Poverty SDG 3 – Good Health SDG 11 – Sustainable Cities SDG 13 – Climate Action	Immediate disaster relief-food, water, shelter distribution	Affected households	CIL: flood relief Assam Rs 16.50 Cr; SCCL: Bhadrachalam flood food distribution; CIL: COVID food packets	SDG 1	DIS-ST-01 to DIS-ST-05 (select applicable)	DIS-LT-01 to DIS-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 3 – Good Health SDG 11 – Sustainable Cities SDG 13 – Climate Action	Rehabilitation of disaster-affected school buildings	Community	CIL: Karnataka flood school reconstruction Rs 25 Cr (Dharwad/Bagalkot); MCL: Odisha cyclone school	SDG 1	DIS-ST-01 to DIS-ST-05 (select applicable)	DIS-LT-01 to DIS-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 3 – Good Health SDG 11 – Sustainable Cities SDG 13 – Climate Action	Restoration of power supply infrastructure	Community	CIL: Odisha OPTCL Rs 50.32 Cr-power line reinstatement after disaster	SDG 1	DIS-ST-01 to DIS-ST-05 (select applicable)	DIS-LT-01 to DIS-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 3 – Good Health SDG 11 – Sustainable Cities SDG 13 – Climate Action	Livelihood restoration post-disaster	Affected families	CIL: livelihood rehabilitation Assam Majuli Rs 16.50 Cr; SCCL: Bhadrachalam livelihood	SDG 1	DIS-ST-01 to DIS-ST-05 (select applicable)	DIS-LT-01 to DIS-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 3 – Good Health SDG 11 – Sustainable Cities SDG 13 – Climate Action	Water ambulance and emergency transport	Affected communities	CIL Assam: water ambulances for flood-hit Majuli island Rs 16.50 Cr	SDG 1	DIS-ST-01 to DIS-ST-05 (select applicable)	DIS-LT-01 to DIS-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 3 – Good Health SDG 11 – Sustainable Cities SDG 13 – Climate Action	Community disaster preparedness training	Community	CIL: disaster preparedness near mine areas; SECL: mock drill in CG mine communities	SDG 1	DIS-ST-01 to DIS-ST-05 (select applicable)	DIS-LT-01 to DIS-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 3 – Good Health SDG 11 – Sustainable Cities SDG 13 – Climate Action	Flood bund and drainage resilience infrastructure	Community	CIL: flood protection works near mining areas; NCL: drainage infrastructure Singrauli	SDG 1	DIS-ST-01 to DIS-ST-05 (select applicable)	DIS-LT-01 to DIS-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 3 – Good Health SDG 11 – Sustainable Cities SDG 13 – Climate Action	Mine subsidence risk mapping and alert system	Community	CIL: subsidence mapping near underground mines; CCL: monitoring in Jharkhand UG areas	SDG 1	DIS-ST-01 to DIS-ST-05 (select applicable)	DIS-LT-01 to DIS-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 3 – Good Health SDG 11 – Sustainable Cities SDG 13 – Climate Action	Post-disaster livelihood-seed, tool distribution	Farmers	CIL: seed/tool kit post-flood; MCL: agricultural recovery Odisha	SDG 1	DIS-ST-01 to DIS-ST-05 (select applicable)	DIS-LT-01 to DIS-LT-03 (select applicable)

Schedule VII × SDG × Projects Matrix - Comprehensive CSR Project Guidance for Indian Coal Companies

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Schedule VII Clause	Theme Title	SDGs Addressed	Prospective Project / Activity	Primary Beneficiary	Real Example from Coal / Corporate CSR	Primary SDG Target	Short-Term KPI Codes (see KPI_SHORT_TERM)	Long-Term KPI Codes (see KPI_LONG_TERM)
		SDG 1 – No Poverty SDG 3 – Good Health SDG 11 – Sustainable Cities SDG 13 – Climate Action	**Heat stress and drought preparedness**	**Community**	CIL: heat wave preparedness; SECL: water conservation in drought-prone CG areas	**SDG 1**	DIS-ST-01 to DIS-ST-05 (select applicable)	DIS-LT-01 to DIS-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 3 – Good Health SDG 11 – Sustainable Cities SDG 13 – Climate Action	**Community resilience and early warning system**	**Community**	CIL: early warning near mines; NCL: mine-area alert system Singrauli	**SDG 1**	DIS-ST-01 to DIS-ST-05 (select applicable)	DIS-LT-01 to DIS-LT-03 (select applicable)
		SDG 1 – No Poverty SDG 3 – Good Health SDG 11 – Sustainable Cities SDG 13 – Climate Action	**Reconstruction of community assets (roads, wells, buildings)**	**Community**	CIL: post-disaster community asset reconstruction; SECL: school repair post-cyclone	**SDG 1**	DIS-ST-01 to DIS-ST-05 (select applicable)	DIS-LT-01 to DIS-LT-03 (select applicable)

Short-Term KPIs (0–12 months) - Mandatory for CSR-2 (MCA) Filing and Quarterly CSR Committee Reporting

Select MINIMUM 2 output KPIs and 1 outcome KPI per project. Disaggregate beneficiary counts by: gender (M/F/Third gender); SC/ST; PwD; mining-affected/PAF households; children under 18. Report against target in the quarterly CSR Committee monitoring report and the annual CSR-2 MCA filing. Baseline MUST be established at project start, before implementation begins.

KPI Code	Schedule VII	Project Type	KPI Indicator	Unit	Reporting Frequency	How to Quantify	SDG Target	Target Guidance	Disaggregation Required
- Schedule VII (i) - Health, Nutrition, Sanitation & Water - Short-Term KPIs -									
HLT-ST-01	(i)	Mobile Medical Units	No. of MMU camps/visits conducted	Number	Monthly	Count camp registers; each camp = 1 visit; report by village/block	SDG 3.8	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
HLT-ST-02	(i)	Mobile Medical Units	Persons screened across all MMU camps	Number	Monthly	Sum of beneficiary registers across all camps; disaggregate by M/F/child	SDG 3.8	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
HLT-ST-03	(i)	Mobile Medical Units	Villages covered by MMU in financial year	Number	Annual	List villages visited at least once; verified against camp schedule	SDG 3.8	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
HLT-ST-04	(i)	Cardiac/CHD surgery	CHD cases screened and surgeries performed	Number	Quarterly	Hospital records: screenings + confirmed CHD + surgeries done	SDG 3.8	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
HLT-ST-05	(i)	Hospital infrastructure	Beds/equipment units added to hospital	Number	Annual	Hospital completion certificate; bed count before and after	SDG 3.8	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
HLT-ST-06	(i)	TB screening	Presumptive TB cases identified and referred to NTEP	Number	Quarterly	Lab test referral slips; NTEP notification confirmation	SDG 3.3	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
HLT-ST-07	(i)	Malnutrition programme	Children enrolled in CSR nutrition programme	Number	Monthly	AWC register + supplementary feeding attendance; disaggregate under-5 vs. 6-14	SDG 2.2	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
HLT-ST-08	(i)	Anaemia programme	Women/girls screened for anaemia	Number	Quarterly	Lab test reports; Hb level recorded per beneficiary	SDG 2.2	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
HLT-ST-09	(i)	Vaccination camps	Children fully immunised through CSR camp	Number	Quarterly	Vaccination card copies; cross-verified with ASHA records	SDG 3.b	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
HLT-ST-10	(i)	NCD screening	Hypertension + diabetes cases screened	Number	Quarterly	Screening register with BP/blood sugar readings; age, sex recorded	SDG 3.4	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
HLT-ST-11	(i)	Safe drinking water	Households receiving piped/safe water (post-project)	Number	Annual	Household connection list; functional water supply confirmed by GP	SDG 6.1	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
HLT-ST-12	(i)	Safe drinking water	Litres/day of safe water supplied through RO/piped scheme	Litres/day	Monthly	Plant production log + GP verification	SDG 6.1	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
HLT-ST-13	(i)	Sanitation	Household toilets constructed (IHHLs) for BPL/SC/ST	Number	Annual	Completion certificate + geo-tagged photo + beneficiary name	SDG 6.2	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
HLT-ST-14	(i)	Sanitation	School toilet blocks (gender-separated) constructed	Number	Annual	Completion certificate + school headmaster verification	SDG 6.2	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
HLT-ST-15	(i)	Sanitation	Villages achieving ODF status in project area	Number	Annual	Block/GP ODF declaration certificate; third-party verification	SDG 6.2	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
HLT-ST-16	(i)	Hygiene BCC	Hygiene awareness sessions conducted	Number	Quarterly	Session attendance register; topics covered: handwashing, ODF, MHM	SDG 3.3	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
HLT-ST-17	(i)	Nutrition	Mid-day meal infrastructure units (kitchen/shed) created	Number	Annual	Completion certificate; schools benefited count	SDG 2.1	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
HLT-ST-18	(i)	Telemedicine	Telemedicine consultations facilitated per quarter	Number	Quarterly	Platform log; confirmed by PHC records	SDG 3.8	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
- Schedule VII (ii) - Education, Skills & Livelihood - Short-Term KPIs -									
EDU-ST-01	(ii)	School infrastructure	Classrooms/labs/buildings built or renovated	Number	Annual	Completion certificate + geo-tagged photo; students benefited count	SDG 4.a	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult

Short-Term KPIs (0–12 months) - Mandatory for CSR-2 (MCA) Filing and Quarterly CSR Committee Reporting

Select MINIMUM 2 output KPIs and 1 outcome KPI per project. Disaggregate beneficiary counts by: gender (M/F/Third gender); SC/ST; PwD; mining-affected/PAF households; children under 18. Report against target in the quarterly CSR Committee monitoring report and the annual CSR-2 MCA filing. Baseline MUST be established at project start, before implementation begins.

KPI Code	Schedule VII	Project Type	KPI Indicator	Unit	Reporting Frequency	How to Quantify	SDG Target	Target Guidance	Disaggregation Required
EDU-ST-02	(ii)	Digital classrooms	Schools with smart classroom/ICT lab operational	Number	Annual	Functional verification by district edu office; no. of students with access	SDG 4.4	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
EDU-ST-03	(ii)	Girls hostel	Hostel beds created for girls	Number	Annual	Completion certificate; occupancy at commissioning	SDG 4.5	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
EDU-ST-04	(ii)	Scholarships	Scholarships disbursed in FY (by gender, caste, type)	Number	Annual	Scholarship disbursement register; bank transfer proof	SDG 4.5	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
EDU-ST-05	(ii)	Vocational training	Persons enrolled in vocational/skill training	Number	Monthly	Enrolment register; batch-wise count; trade-wise breakdown	SDG 8.6	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
EDU-ST-06	(ii)	Vocational training	Persons completing certified skill training	Number	Quarterly	Certificate copies from NSDC/sector skill council; trade + institution	SDG 8.5	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
EDU-ST-07	(ii)	Women SHG	SHGs formed and bank-linked in FY	Number	Quarterly	SHG registration + bank passbook first credit; GP verification	SDG 1.4	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
EDU-ST-08	(ii)	Agriculture support	Farmers receiving agri input/training support	Number	Annual	Beneficiary register; input distribution receipt + farmer ID	SDG 2.3	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
EDU-ST-09	(ii)	Livestock	Livestock/animal units distributed or treated	Number	Annual	Veterinary/distribution record; beneficiary household list	SDG 2.3	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
EDU-ST-10	(ii)	Adult literacy	Adults enrolled in literacy programme	Number	Annual	Attendance register; baseline literacy assessment conducted	SDG 4.6	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
EDU-ST-11	(ii)	Remedial education	Students enrolled in remedial/bridge education	Number	Annual	Attendance register; schools covered; out-of-school children count	SDG 4.1	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
EDU-ST-12	(ii)	AWC/ECCE	Anganwadi centres renovated/upgraded	Number	Annual	Completion certificate; children enrolled at start and after upgrade	SDG 4.2	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
EDU-ST-13	(ii)	MSDI/skill centre	Multi-Skill Development Institutes established	Number	Annual	MoU + operational certificate; capacity (seats) and trades listed	SDG 8.6	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
EDU-ST-14	(ii)	Mine-transition livelihood	PAF households enrolled in livelihood programme	Number	Annual	Programme register; household ID; mine/area affected confirmed	SDG 1.4	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
- Schedule VII (iii) - Gender & Vulnerable Groups - Short-Term KPIs -									
GEN-ST-01	(iii)	Women SHG	Women's SHGs formed and bank-linked	Number	Quarterly	SHG registration + bank passbook; members list	SDG 5.a	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
GEN-ST-02	(iii)	Legal literacy	Women attending legal literacy/rights sessions	Number	Annual	Attendance register; topics: POSH, domestic violence, property rights	SDG 5.1	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
GEN-ST-03	(iii)	GBV prevention	GBV/domestic violence awareness sessions conducted	Number	Annual	Session records + attendance; facilitator + venue confirmed	SDG 5.2	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
GEN-ST-04	(iii)	Girls' hostel	Hostel beds for girls (school/college)	Number	Annual	Completion certificate; occupancy confirmed	SDG 4.5	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
GEN-ST-05	(iii)	SC/ST inclusion	SC/ST households accessing CSR-supported services	Number	Annual	Beneficiary register with caste certificate; service type noted	SDG 10.2	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
GEN-ST-06	(iii)	PwD support	PwD receiving assistive devices/aids	Number	Annual	Distribution register with disability certificate; device type noted	SDG 10.2	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult

Short-Term KPIs (0–12 months) - Mandatory for CSR-2 (MCA) Filing and Quarterly CSR Committee Reporting

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KPI Code	Schedule VII	Project Type	KPI Indicator	Unit	Reporting Frequency	How to Quantify	SDG Target	Target Guidance	Disaggregation Required
GEN-ST-07	(iii)	Elderly care	Elderly persons accessing day care/health support	Number	Monthly	Day care attendance register; age >60 verified	SDG 1.3	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
GEN-ST-08	(iii)	Child protection	Children protected from labour through CSR intervention	Number	Annual	Case files; enrolled in school after intervention verified	SDG 16.2	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
GEN-ST-09	(iii)	Orphan/destitute	Children supported in orphanage/residential care	Number	Monthly	Institutional attendance register; child records maintained	SDG 1.3	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
- Schedule VII (iv) - Environment & Conservation - Short-Term KPIs -									
ENV-ST-01	(iv)	Plantation	Saplings planted in financial year	Number	Annual	Plantation register with species, date, location; geo-tagged photos	SDG 15.1	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
ENV-ST-02	(iv)	Plantation	Hectares under new plantation in FY	Hectares	Annual	GPS boundary survey; forest dept verification where applicable	SDG 15.3	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
ENV-ST-03	(iv)	OB dump restoration	Hectares of OB dump slope restored/greened	Hectares	Annual	Mine site survey; before-after photos; grass+tree cover recorded	SDG 15.3	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
ENV-ST-04	(iv)	Eco-park	Eco-parks / mine tourism sites developed/opened	Number	Annual	Inauguration record; area (ha); visitors in first year	SDG 15.5	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
ENV-ST-05	(iv)	Water body	Ponds/water bodies rejuvenated in FY	Number	Annual	Completion certificate; GPS location; capacity (MCM) before-after	SDG 6.6	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
ENV-ST-06	(iv)	Watershed	Watershed/soil-water conservation structures built	Number	Annual	Completion certificate + structure type (check dam, bund, gully plug)	SDG 15.3	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
ENV-ST-07	(iv)	Solar energy	Solar units installed for community (kWp capacity)	kWp	Annual	Commissioning certificate; location; beneficiary institution count	SDG 7.2	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
ENV-ST-08	(iv)	Solar energy	kWh generated from CSR solar installations (monthly)	kWh	Monthly	Generation meter log; cross-verify with DISCOM	SDG 7.2	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
ENV-ST-09	(iv)	Solar street light	Solar street lights installed and functional	Number	Annual	Completion certificate + geo-tagged photo + GP verification	SDG 7.1	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
ENV-ST-10	(iv)	Waste management	Solid waste diverted from open disposal (tonnes)	Tonnes	Quarterly	Collection records + weighbridge slips + composting output	SDG 12.5	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
ENV-ST-11	(iv)	Green Credit	Green Credits registered under MoEFCC GCP	Number	Annual	GCP portal registration certificate; methodology compliance note	SDG 13.2	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
ENV-ST-12	(iv)	Air quality	Dust monitoring points established near villages	Number	Annual	Monitoring station commissioning; PM10 baseline reading recorded	SDG 11.6	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
ENV-ST-13	(iv)	Biogas	Biogas plants installed- community or household	Number	Annual	Completion certificate; slurry output; households using clean fuel	SDG 7.1	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
ENV-ST-14	(iv)	Animal welfare	Veterinary camps held; animals treated	Number	Annual	Veterinary camp register; species + treatment type + village	SDG 15.5	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
- Schedule VII (v) - Heritage, Art & Culture - Short-Term KPIs -									
CUL-ST-01	(v)	Heritage restoration	Historical buildings/sites restored or supported	Number	Annual	Completion certificate; heritage body acknowledgement	SDG 11.4	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
CUL-ST-02	(v)	Library	Community libraries established or books donated	Number	Annual	Library inauguration + membership register; book count	SDG 4.6	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult

Short-Term KPIs (0–12 months) - Mandatory for CSR-2 (MCA) Filing and Quarterly CSR Committee Reporting

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KPI Code	Schedule VII	Project Type	KPI Indicator	Unit	Reporting Frequency	How to Quantify	SDG Target	Target Guidance	Disaggregation Required
CUL-ST-03	(v)	Artisan support	Artisans/craftspersons trained and supported	Number	Annual	Training attendance; craft type; village/cluster	SDG 8.3	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
CUL-ST-04	(v)	Cultural events	Cultural events/festivals organised	Number	Annual	Event attendance register; participants by village/community	SDG 11.4	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
- Schedule VII (vi) - Armed Forces Veterans - Short-Term KPIs -									
VET-ST-01	(vi)	Veteran welfare	Ex-servicemen/war widows receiving welfare support	Number	Annual	Ex-servicemen register with discharge certificate; type of support	SDG 1.3	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
VET-ST-02	(vi)	Medical support	Health camps for veterans conducted	Number	Annual	Camp attendance register; ailments treated; referrals	SDG 3.8	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
VET-ST-03	(vi)	Scholarship	Children of martyred soldiers receiving scholarship	Number	Annual	Scholarship disbursement register; certificate of martyr status	SDG 4.5	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
- Schedule VII (vii) - Sports - Short-Term KPIs -									
SPT-ST-01	(vii)	Sports facility	Sports grounds/facilities built/renovated	Number	Annual	Completion certificate; facility type + area; users per month	SDG 3.4	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
SPT-ST-02	(vii)	Sports equipment	Sports kits/equipment distributed	Number	Annual	Distribution register; sport type; recipient school/club	SDG 3.4	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
SPT-ST-03	(vii)	Sports academy	Athletes enrolled in residential sports coaching	Number	Annual	Enrolment register; sport; residential or non-residential	SDG 3.4	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
SPT-ST-04	(vii)	Sports tournament	Sports tournaments organised (district/state)	Number	Annual	Tournament records; participants by sport/gender/age group	SDG 3.4	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
SPT-ST-05	(vii)	Paralympic sports	PwD athletes receiving sports training/support	Number	Annual	Enrolment with disability certificate; sport type	SDG 10.2	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
- Schedule VII (viii) - Relief & Welfare Funds - Short-Term KPIs -									
RLF-ST-01	(viii)	Fund contribution	Amount contributed to PM CARES/PMNRF/state funds	INR Crores	Annual	Fund receipt/acknowledgement from nodal ministry	SDG 1.5	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
RLF-ST-02	(viii)	Disaster relief	Immediate relief items distributed (food/water/medicine)	Number of beneficiaries	Event-based	Distribution register; item type; location; date of disaster	SDG 1.5	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
- Schedule VII (ix) - Tech Incubators, R&D & Academic Research - Short-Term KPIs -									
TEC-ST-01	(ix)	Incubation	Startups/innovators supported at incubation centre	Number	Annual	Incubation centre records; startup registration; sector	SDG 9.c	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
TEC-ST-02	(ix)	Research grants	Research grants disbursed to national institutions	INR Lakhs	Annual	Grant disbursement certificate; institution name; research topic	SDG 9.5	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
TEC-ST-03	(ix)	Digital education	Students benefiting from academic-institution-based digital edu	Number	Annual	EdCIL/institutional records; school count + student count	SDG 4.4	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
RES-ST-01	(ix)	Academic grants	Grants disbursed to IIT/NIT/National Labs	INR Lakhs	Annual	Grant letter + institution acknowledgement; research focus area	SDG 9.5	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
RES-ST-02	(ix)	Incubation	Startups admitted to CSR-funded incubation centre	Number	Annual	Admission records; startup sector; mentoring sessions held	SDG 9.c	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult

Short-Term KPIs (0–12 months) - Mandatory for CSR-2 (MCA) Filing and Quarterly CSR Committee Reporting

Select MINIMUM 2 output KPIs and 1 outcome KPI per project. Disaggregate beneficiary counts by: gender (M/F/Third gender); SC/ST; PwD; mining-affected/PAF households; children under 18. Report against target in the quarterly CSR Committee monitoring report and the annual CSR-2 MCA filing. Baseline MUST be established at project start, before implementation begins.

KPI Code	Schedule VII	Project Type	KPI Indicator	Unit	Reporting Frequency	How to Quantify	SDG Target	Target Guidance	Disaggregation Required
RES-ST-03	(ix)	Research output	Research papers/patents from CSR-funded research	Number	Annual	Publication record; patent application number	SDG 9.5	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
- Schedule VII (x) - Rural Development - Short-Term KPIs -									
RRL-ST-01	(x)	Rural roads	Rural road/approach road length constructed (km)	Km	Annual	Completion certificate + GPS alignment + GP verification	SDG 9.1	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
RRL-ST-02	(x)	Community infrastructure	Community halls/panchayat buildings built/renovated	Number	Annual	Completion certificate; GP handover note	SDG 11.3	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
RRL-ST-03	(x)	Rural electrification	Households electrified through CSR	Number	Annual	Connection list + GP verification; source (solar/grid) noted	SDG 7.1	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
RRL-ST-04	(x)	Irrigation	Irrigation infrastructure units (pump/canal) created	Number	Annual	Completion certificate; hectares to be irrigated; farmers to benefit	SDG 2.3	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
RRL-ST-05	(x)	Village adoption	Villages covered under holistic development programme	Number	Annual	Village adoption declaration + needs assessment done; activities listed	SDG 11.3	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
RRL-ST-06	(x)	Rural housing	Households receiving housing construction support	Number	Annual	Construction certificate + beneficiary ID; kachha to pucca noted	SDG 11.1	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
RRL-ST-07	(x)	MSME support	MSMEs receiving business/market linkage support	Number	Annual	MSME register with Udyam number; support type noted	SDG 9.3	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
- Schedule VII (xi) - Slum Development - Short-Term KPIs -									
SLM-ST-01	(xi)	Slum sanitation	Toilet blocks in slum areas constructed	Number	Annual	Completion certificate + slum area verification + user count	SDG 6.2	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
SLM-ST-02	(xi)	Slum water	Safe water points/standposts in slum areas	Number	Annual	Completion certificate; households served; litres/day	SDG 6.1	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
SLM-ST-03	(xi)	Slum lighting	Solar lights in slum areas installed	Number	Annual	Completion certificate; coverage area (sqm)	SDG 7.1	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
SLM-ST-04	(xi)	Slum health	Health camps in slum areas conducted	Number	Annual	Camp register; persons screened; disease-wise breakdown	SDG 3.8	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
- Schedule VII (xii) - Disaster Management - Short-Term KPIs -									
DIS-ST-01	(xii)	Disaster relief	Households receiving immediate relief (food/water/shelter)	Number	Event-based	Distribution register; relief type; verified against affected household list	SDG 1.5	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
DIS-ST-02	(xii)	Reconstruction	Buildings/infrastructure units reconstructed	Number	Annual	Completion certificate; disaster event cited; before-after photos	SDG 11.5	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
DIS-ST-03	(xii)	Livelihood restoration	Households receiving post-disaster livelihood support	Number	Annual	Distribution record; livelihood type (seed/tool/cash/training)	SDG 8.3	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
DIS-ST-04	(xii)	Preparedness	Community members trained in disaster preparedness	Number	Annual	Training attendance; topics (first aid, evacuation, early warning)	SDG 13.1	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult
DIS-ST-05	(xii)	Resilience infra	Flood bunds/drainage/early warning systems installed	Number	Annual	Completion certificate; community covered; flood/disaster type	SDG 11.5	Set at AAP approval; baseline at project start	M/F; SC/ST; PwD; PAF; child/adult

Long-Term KPIs (12–60 months) - Triggered by Rule 4(5) Impact Assessment, SIA, and the CSR Performance Index

These KPIs require a SCHEDULED FOLLOW-UP measurement round AFTER project close. Triggers: (a) Rule 4(5) - independent impact assessment mandatory for CSR obligation ≥Rs 1 Cr AND project cost ≥Rs 1 Cr; (b) SIA requirement under BRSR Principle 8 Essential 1; (c) company policy for flagship/pilot projects. LT KPI data feeds the CSR Performance Index. Plan and budget for LT KPI measurement at the time of project APPROVAL - not after project close. Every Schedule VII clause now has long-term KPIs.

KPI Code	Schedule VII	Project Type	KPI Indicator	Unit	Measurement Window	How to Measure	Performance Benchmark	SDG Target	Performance Index Dimension
- Schedule VII (i) - Health, Nutrition, Sanitation & Water - Long-Term KPIs -									
HLT-LT-01	(i)	Community nutrition	Change in under-5 stunting/wasting rate in covered villages vs. baseline	Percentage	24 months post-project	ICDS data comparison; independent household anthropometry survey at 24 months	≥15% reduction vs. baseline stunting rate	SDG 2.2	Dim 6 (ST Output bonus) + Dim 8 (Impact Assessment)
HLT-LT-02	(i)	Maternal health	% women with 4+ ANC visits in CSR-covered villages	Percentage	24 months post	PHC ANC register follow-up; ASHA records comparison	≥80% ANC coverage	SDG 3.1	Dim 6 (ST Output bonus) + Dim 8 (Impact Assessment)
HLT-LT-03	(i)	TB programme	TB case detection rate in MMU-covered villages vs. district average	Rate per lakh	18 months post	NTEP district records cross-reference; CHC records	≥20% above district detection rate	SDG 3.3	Dim 6 (ST Output bonus) + Dim 8 (Impact Assessment)
HLT-LT-04	(i)	NCD/hospital infra	Utilisation rate of CSR-supported hospital equipment at 24 months	Percentage	24 months post	Hospital utilisation data; OPD/IPD records	≥60% functional capacity utilisation	SDG 3.8	Dim 6 (ST Output bonus) + Dim 8 (Impact Assessment)
HLT-LT-05	(i)	Safe drinking water	% households with functional piped/safe water at 24 months	Percentage	24 months post	Household survey + pipe/RO functional check by IA	≥85% functional at 24 months	SDG 6.1	Dim 6 (ST Output bonus) + Dim 8 (Impact Assessment)
HLT-LT-06	(i)	Sanitation/ODF	% ODF villages retaining ODF status at 12 months post-declaration	Percentage	12 months post	GP/block level ODF verification visit	100% ODF villages sustained at 12 months	SDG 6.2	Dim 6 (ST Output bonus) + Dim 8 (Impact Assessment)
HLT-LT-07	(i)	Hygiene/WASH	Diarrhoea incidence reduction in covered villages	Percentage	18 months post	PHC OPD diarrhoea data comparison pre vs. 18m post	≥20% reduction in diarrhoea OPD visits	SDG 3.3	Dim 6 (ST Output bonus) + Dim 8 (Impact Assessment)
HLT-LT-08	(i)	Anaemia	% women with normal haemoglobin (Hb ≥12 g/dl) at 24 months	Percentage	24 months post	Follow-up Hb testing of same cohort; ASHA records	≥60% of treated women at normal Hb	SDG 2.2	Dim 6 (ST Output bonus) + Dim 8 (Impact Assessment)
- Schedule VII (ii) - Education, Skills & Livelihood - Long-Term KPIs -									
EDU-LT-01	(ii)	Digital classrooms	Change in student learning outcome scores (reading/numeracy) vs. control	Score change (SD)	24 months post	ASER standardised assessment; pre-post comparison vs. non-CSR school	≥0.5 standard deviation improvement	SDG 4.1	Dim 6 (ST Output bonus) + Dim 8 (Impact Assessment)
EDU-LT-02	(ii)	Scholarships	Student retention rate- scholarship recipients at 36 months	Percentage	36 months post	School enrolment record follow-up; drop-out tracked	≥85% retained in education	SDG 4.1	Dim 6 (ST Output bonus) + Dim 8 (Impact Assessment)
EDU-LT-03	(ii)	Girls hostel	Girl dropout rate in hostel-beneficiary schools vs. baseline	Percentage	24 months post	School register comparison; district average benchmark	Girl dropout rate below district average	SDG 4.5	Dim 6 (ST Output bonus) + Dim 8 (Impact Assessment)
EDU-LT-04	(ii)	Vocational training	% trained persons placed in employment at 6 months post-training	Percentage	6 months post	Beneficiary follow-up survey; employer verification	≥60% placement within 6 months	SDG 8.5	Dim 6 (ST Output bonus) + Dim 8 (Impact Assessment)
EDU-LT-05	(ii)	Vocational training	Average monthly wage of placed trainees vs. pre-training	INR/month	12 months post	Wage slip/payroll survey at 12m; compared to minimum wage	≥20% above state minimum wage	SDG 8.5	Dim 6 (ST Output bonus) + Dim 8 (Impact Assessment)
EDU-LT-06	(ii)	Women SHG	Average household income of SHG members (% increase vs. baseline)	Percentage	24 months post	SHG financial records; household income survey	≥25% household income increase	SDG 1.4	Dim 6 (ST Output bonus) + Dim 8 (Impact Assessment)
EDU-LT-07	(ii)	Agriculture	% increase in agricultural yield in supported plots	Percentage	12 months post (post-harvest)	Crop cutting experiment; farmer-reported yield	≥15% yield increase	SDG 2.3	Dim 6 (ST Output bonus) + Dim 8 (Impact Assessment)
EDU-LT-08	(ii)	Livestock	Average income from livestock per household at 24 months	INR/month	24 months post	Household income survey; milk/poultry sales records	≥Rs 2000/month supplementary income	SDG 2.3	Dim 6 (ST Output bonus) + Dim 8 (Impact Assessment)
EDU-LT-09	(ii)	Mine-transition livelihood	% PAF households with non-mining income source at 24 months	Percentage	24 months post	Household survey (SIA); income source documented	≥50% with non-mining income	SDG 1.4	Dim 6 (ST Output bonus) + Dim 8 (Impact Assessment)
EDU-LT-10	(ii)	Micro-enterprise	% enterprises still operating at 36 months	Percentage	36 months post	Enterprise visit/survey; business registration check	≥70% enterprise survival at 36 months	SDG 8.3	Dim 6 (ST Output bonus) + Dim 8 (Impact Assessment)
- Schedule VII (iii) - Gender & Vulnerable Groups - Long-Term KPIs -									
GEN-LT-01	(iii)	Women SHG	% SHG members with active bank savings and credit access at 24 months	Percentage	24 months post	SHG passbook + bank records; credit amount noted	≥80% bank-active members	SDG 5.a	Dim 6 (ST Output bonus) + Dim 8 (Impact Assessment)

Long-Term KPIs (12–60 months) - Triggered by Rule 4(5) Impact Assessment, SIA, and the CSR Performance Index

These KPIs require a SCHEDULED FOLLOW-UP measurement round AFTER project close. Triggers: (a) Rule 4(5) - independent impact assessment mandatory for CSR obligation ≥Rs 1 Cr AND project cost ≥Rs 1 Cr; (b) SIA requirement under BRSR Principle 8 Essential 1; (c) company policy for flagship/pilot projects. LT KPI data feeds the CSR Performance Index. Plan and budget for LT KPI measurement at the time of project APPROVAL - not after project close. Every Schedule VII clause now has long-term KPIs.

KPI Code	Schedule VII	Project Type	KPI Indicator	Unit	Measurement Window	How to Measure	Performance Benchmark	SDG Target	Performance Index Dimension
GEN-LT-02	(iii)	Women enterprise	% women in SHG with supplementary income at 24 months	Percentage	24 months post	Income survey; enterprise sales records	≥50% with supplementary income	SDG 5.1	Dim 6 (ST Output bonus) + Dim 8 (Impact Assessment)
GEN-LT-03	(iii)	Girls education	Girl retention to Class 10 at 36 months	Percentage	36 months post	School enrolment follow-up	≥80% girls retained to Class 10	SDG 5.3	Dim 6 (ST Output bonus) + Dim 8 (Impact Assessment)
GEN-LT-04	(iii)	SC/ST inclusion	% SC/ST households with improved livelihood at 24 months	Percentage	24 months post	Household income survey; livelihood indicator checklist	≥30% improvement in livelihood score	SDG 10.2	Dim 6 (ST Output bonus) + Dim 8 (Impact Assessment)
- Schedule VII (iv) - Environment & Conservation - Long-Term KPIs -									
ENV-LT-01	(iv)	Plantation	Sapling survival rate at 36 months	Percentage	36 months post-plantation	Geo-tagged field survey; species-wise survival count	≥70% survival at 36 months	SDG 15.1	Dim 6 (ST Output bonus) + Dim 8 (Impact Assessment)
ENV-LT-02	(iv)	Plantation	Carbon sequestration attributable to CSR plantation (tonnes CO_2e)	Tonnes CO_2e	60 months post	Third-party biomass survey; ICFRE/GCP approved methodology	Per GCP methodology- documented and third-party verified	SDG 13.2	Dim 6 (ST Output bonus) + Dim 8 (Impact Assessment)
ENV-LT-03	(iv)	OB dump restoration	% OB dump area with stable vegetation cover at 36 months	Percentage	36 months post	Field survey + satellite imagery comparison	≥60% stable vegetative cover	SDG 15.3	Dim 6 (ST Output bonus) + Dim 8 (Impact Assessment)
ENV-LT-04	(iv)	Water body	Water storage capacity increase in rejuvenated ponds (MCM)	MCM	Post-monsoon 12 months	Bathymetric survey pre-post	≥10% increase in storage capacity	SDG 6.6	Dim 6 (ST Output bonus) + Dim 8 (Impact Assessment)
ENV-LT-05	(iv)	Watershed	Reduction in soil erosion rate in project area	Tonnes/ha/year	24 months post-monsoon	Turbidity monitoring + sediment measurement	≥15% reduction in erosion rate	SDG 15.3	Dim 6 (ST Output bonus) + Dim 8 (Impact Assessment)
ENV-LT-06	(iv)	Air quality	PM10 level in mine-adjacent villages (% change vs. baseline)	Percentage	24 months post	CPCB/State PCB monitoring stations; third-party measurement	≥10% PM10 reduction	SDG 11.6	Dim 6 (ST Output bonus) + Dim 8 (Impact Assessment)
ENV-LT-07	(iv)	Solar energy	kWh generated from CSR solar over project lifetime (cumulative)	kWh (cumulative)	Annual (ongoing)	Generation meter log; 5-year cumulative	≥90% of designed capacity utilised	SDG 7.2	Dim 6 (ST Output bonus) + Dim 8 (Impact Assessment)
ENV-LT-08	(iv)	Groundwater	Groundwater table level change in recharge project area	Metres	Post-monsoon annually for 3 years	Piezometer readings- pre-project vs. annual post	Water table stable or improved	SDG 6.6	Dim 6 (ST Output bonus) + Dim 8 (Impact Assessment)
- Schedule VII (v) - Heritage, Art & Culture - Long-Term KPIs -									
CUL-LT-01	(v)	Heritage/Culture	Sustained increase in annual footfall / active users at supported cultural facility (library, museum, cultural centre)	Number/year	24 months post-commissioning	Compare visitor/member registers year-on-year against opening-year baseline	>=25% increase over opening-year baseline sustained for 2 years	SDG 11.4	Dim 6 (Output/Outcome); Dim 8 (Impact)
CUL-LT-02	(v)	Artisan/Craft livelihood	Increase in average annual income of trained artisans / craftspersons from craft activity	Percentage	24-36 months post-project	Income survey of trained artisan cohort vs baseline; verify via SHG/cooperative sales records	>=20% real income increase vs baseline	SDG 8.3	Dim 6 (Output/Outcome); Dim 8 (Impact)
CUL-LT-03	(v)	Heritage preservation	Number of heritage assets / art forms / artisans still active and self-sustaining after support withdrawn	Number	36 months post-project	Field verification of asset condition and continued operation; custodian interview	>=80% of supported assets/art forms remain active and maintained	SDG 11.4	Dim 8 (Impact); Dim 6 (Sustainability)
- Schedule VII (vi) - Armed Forces Veterans - Long-Term KPIs -									
VET-LT-01	(vi)	Veteran livelihood	Veteran / war-widow / dependant beneficiaries in sustained employment or self-employment after skilling	Percentage	18-24 months post-training	Track placement and income of trained veteran-dependant cohort vs baseline	>=60% of trained beneficiaries in sustained livelihood after 18 months	SDG 8.5	Dim 6 (Output/Outcome); Dim 8 (Impact)
VET-LT-02	(vi)	Veteran welfare	Improvement in self-reported wellbeing / financial security of supported veteran households	Index/Score	24 months post-project	Standardised wellbeing survey of beneficiary households vs baseline	Measurable improvement vs baseline; >=70% report improved security	SDG 1.3	Dim 8 (Impact)
VET-LT-03	(vi)	Martyr-children education	Education continuity and completion rate of martyr / veteran children supported through scholarships	Percentage	36-60 months	Track scholarship cohort completion and transition to next level or employment	>=85% complete supported education level; transition tracked	SDG 4.4	Dim 6 (Output/Outcome); Dim 8 (Impact)
- Schedule VII (vii) - Sports - Long-Term KPIs -									
SPT-LT-01	(vii)	Sports academy	% athletes progressing to district/state-level competition	Percentage	24 months post-enrolment	Competition results; selection records	≥30% athletes reach district/state competition	SDG 3.4	Dim 6 (ST Output bonus) + Dim 8 (Impact Assessment)

Long-Term KPIs (12–60 months) - Triggered by Rule 4(5) Impact Assessment, SIA, and the CSR Performance Index

These KPIs require a SCHEDULED FOLLOW-UP measurement round AFTER project close. Triggers: (a) Rule 4(5) - independent impact assessment mandatory for CSR obligation ≥Rs 1 Cr AND project cost ≥Rs 1 Cr; (b) SIA requirement under BRSR Principle 8 Essential 1; (c) company policy for flagship/pilot projects. LT KPI data feeds the CSR Performance Index. Plan and budget for LT KPI measurement at the time of project APPROVAL - not after project close. Every Schedule VII clause now has long-term KPIs.

KPI Code	Schedule VII	Project Type	KPI Indicator	Unit	Measurement Window	How to Measure	Performance Benchmark	SDG Target	Performance Index Dimension
SPT-LT-02	(vii)	Sports academy	Athletes from CSR sports programme selected for national teams/events	Number	36 months post-enrolment	Selection certificate; national federation records	At least 1 national-level selection per 3-year cycle	SDG 3.4	Dim 6 (ST Output bonus) + Dim 8 (Impact Assessment)
- Schedule VII (viii) - Relief & Welfare Funds - Long-Term KPIs -									
RLF-LT-01	(viii)	Fund contribution outcome	Documented utilisation outcome of contributed funds (where utilisation reports are available from the receiving fund)	Narrative/Number	12-24 months post-contribution	Obtain utilisation statement or public report from the receiving government fund; record beneficiaries reached	Utilisation confirmation obtained and disclosed in BRSR	SDG 1.5	Dim 8 (Impact); Dim 9 (Disclosure)
RLF-LT-02	(viii)	Relief fund equity	Share of contributed relief/welfare fund benefiting SC/ST/OBC/minority/women target groups (where traceable)	Percentage	12-24 months	Where the receiving fund reports disaggregation, record target-group share	Target-group benefit share documented where data available	SDG 10.2	Dim 7 (Inclusion); Dim 8 (Impact)
- Schedule VII (ix) - Tech Incubators, R&D & Academic Research - Long-Term KPIs -									
TEC-LT-01	(ix)	Technology incubation	Number of incubated startups / technologies still operational or commercialised after support	Number	24-36 months post-grant	Track supported incubatees / research outputs; verify continued operation or technology transfer	>=50% of supported incubatees operational / technology adopted after 24 months	SDG 9.5	Dim 6 (Output/Outcome); Dim 8 (Impact)
TEC-LT-02	(ix)	Academic research	Research outputs translated into field application or policy (publications, patents, deployed solutions)	Number	36-60 months	Track research deliverables to application; record patents, pilots, field deployment, policy uptake	Defined research deliverables achieved and at least one field application/pilot	SDG 9.5	Dim 8 (Impact)
TEC-LT-03	(ix)	Research scholarships	Research scholars supported who complete their programme and remain in relevant R&D / academia	Percentage	36-60 months	Track funded scholar cohort completion and subsequent R&D/academic engagement	>=80% scholars complete; majority continue in relevant field	SDG 4.4	Dim 6 (Output/Outcome); Dim 8 (Impact)
- Schedule VII (x) - Rural Development - Long-Term KPIs -									
RRL-LT-01	(x)	Rural roads	% households in village with year-round road access at 24 months	Percentage	24 months post	Community survey + GP verification	≥90% households with all-season road access	SDG 9.1	Dim 6 (ST Output bonus) + Dim 8 (Impact Assessment)
RRL-LT-02	(x)	Rural electrification	% CSR-electrified households with functional power supply at 24 months	Percentage	24 months post	Household verification; functional meter check	≥85% functional at 24 months	SDG 7.1	Dim 6 (ST Output bonus) + Dim 8 (Impact Assessment)
RRL-LT-03	(x)	Village adoption	% community assets created under village adoption functional at 36 months	Percentage	36 months post	Functionality audit by independent agency	≥80% assets functional at 36 months	SDG 11.3	Dim 6 (ST Output bonus) + Dim 8 (Impact Assessment)
- Schedule VII (xi) - Slum Development - Long-Term KPIs -									
SLM-LT-01	(xi)	Slum infrastructure	Sustained access to safe water / sanitation / lighting in supported slum areas after handover	Percentage	24 months post-project	Household verification survey in supported slum vs baseline; asset functionality check	>=80% of households retain functional access after 24 months	SDG 6.1	Dim 6 (Output/Outcome); Dim 8 (Impact)
SLM-LT-02	(xi)	Slum livelihood	Increase in household income / employment among trained slum youth and women	Percentage	24-36 months	Income and employment survey of trained cohort vs baseline	>=20% income increase or sustained employment for trained cohort	SDG 8.5	Dim 6 (Output/Outcome); Dim 8 (Impact)
- Schedule VII (xii) - Disaster Management - Long-Term KPIs -									
DIS-LT-01	(xii)	Disaster relief	% disaster-affected households with restored livelihood at 12 months	Percentage	12 months post-disaster	Household survey; income comparison vs. pre-disaster	≥60% livelihood restored	SDG 8.3	Dim 6 (ST Output bonus) + Dim 8 (Impact Assessment)
DIS-LT-02	(xii)	Reconstruction	% reconstructed assets still functional at 24 months	Percentage	24 months post	Field verification of asset condition and usage	≥85% assets functional at 24 months	SDG 11.5	Dim 6 (ST Output bonus) + Dim 8 (Impact Assessment)

KPI Master Register - All KPIs with Short-Term / Long-Term Horizon Tag

ST = Short-Term (0–12 months, mandatory CSR-2 / quarterly monitoring). LT = Long-Term (12–60 months, impact assessment / SIA / Performance Index). Filter the 'Horizon' column to build a project-specific monitoring plan. Select≥2 ST output KPIs + ≥1 ST outcome KPI per project. Schedule LT KPI measurement at project APPROVAL if Rule 4(5) triggers.

KPI Code	Horizon	Schedule VII	Project Type	Indicator	Unit	Frequency / Window	How to Quantify	SDG Target	Benchmark
HLT-ST-01	ST	(i)	Mobile Medical Units	No. of MMU camps/visits conducted	Number	Monthly	Count camp registers; each camp = 1 visit; report by village/block	SDG 3.8	Set at AAP approval; baseline at project start
HLT-ST-02	ST	(i)	Mobile Medical Units	Persons screened across all MMU camps	Number	Monthly	Sum of beneficiary registers across all camps; disaggregate by M/F/child	SDG 3.8	Set at AAP approval; baseline at project start
HLT-ST-03	ST	(i)	Mobile Medical Units	Villages covered by MMU in financial year	Number	Annual	List villages visited at least once; verified against camp schedule	SDG 3.8	Set at AAP approval; baseline at project start
HLT-ST-04	ST	(i)	Cardiac/CHD surgery	CHD cases screened and surgeries performed	Number	Quarterly	Hospital records: screenings + confirmed CHD + surgeries done	SDG 3.8	Set at AAP approval; baseline at project start
HLT-ST-05	ST	(i)	Hospital infrastructure	Beds/equipment units added to hospital	Number	Annual	Hospital completion certificate; bed count before and after	SDG 3.8	Set at AAP approval; baseline at project start
HLT-ST-06	ST	(i)	TB screening	Presumptive TB cases identified and referred to NTEP	Number	Quarterly	Lab test referral slips; NTEP notification confirmation	SDG 3.3	Set at AAP approval; baseline at project start
HLT-ST-07	ST	(i)	Malnutrition programme	Children enrolled in CSR nutrition programme	Number	Monthly	AWC register + supplementary feeding attendance; disaggregate under-5 vs. 6-14	SDG 2.2	Set at AAP approval; baseline at project start
HLT-ST-08	ST	(i)	Anaemia programme	Women/girls screened for anaemia	Number	Quarterly	Lab test reports; Hb level recorded per beneficiary	SDG 2.2	Set at AAP approval; baseline at project start
HLT-ST-09	ST	(i)	Vaccination camps	Children fully immunised through CSR camp	Number	Quarterly	Vaccination card copies; cross-verified with ASHA records	SDG 3.b	Set at AAP approval; baseline at project start
HLT-ST-10	ST	(i)	NCD screening	Hypertension + diabetes cases screened	Number	Quarterly	Screening register with BP/blood sugar readings; age, sex recorded	SDG 3.4	Set at AAP approval; baseline at project start
HLT-ST-11	ST	(i)	Safe drinking water	Households receiving piped/safe water (post-project)	Number	Annual	Household connection list; functional water supply confirmed by GP	SDG 6.1	Set at AAP approval; baseline at project start
HLT-ST-12	ST	(i)	Safe drinking water	Litres/day of safe water supplied through RO/piped scheme	Litres/day	Monthly	Plant production log + GP verification	SDG 6.1	Set at AAP approval; baseline at project start
HLT-ST-13	ST	(i)	Sanitation	Household toilets constructed (IHHLs) for BPL/SC/ST	Number	Annual	Completion certificate + geo-tagged photo + beneficiary name	SDG 6.2	Set at AAP approval; baseline at project start
HLT-ST-14	ST	(i)	Sanitation	School toilet blocks (gender-separated) constructed	Number	Annual	Completion certificate + school headmaster verification	SDG 6.2	Set at AAP approval; baseline at project start
HLT-ST-15	ST	(i)	Sanitation	Villages achieving ODF status in project area	Number	Annual	Block/GP ODF declaration certificate; third-party verification	SDG 6.2	Set at AAP approval; baseline at project start
HLT-ST-16	ST	(i)	Hygiene BCC	Hygiene awareness sessions conducted	Number	Quarterly	Session attendance register; topics covered: handwashing, ODF, MHM	SDG 3.3	Set at AAP approval; baseline at project start
HLT-ST-17	ST	(i)	Nutrition	Mid-day meal infrastructure units (kitchen/shed) created	Number	Annual	Completion certificate; schools benefited count	SDG 2.1	Set at AAP approval; baseline at project start
HLT-ST-18	ST	(i)	Telemedicine	Telemedicine consultations facilitated per quarter	Number	Quarterly	Platform log; confirmed by PHC records	SDG 3.8	Set at AAP approval; baseline at project start
EDU-ST-01	ST	(ii)	School infrastructure	Classrooms/labs/buildings built or renovated	Number	Annual	Completion certificate + geo-tagged photo; students benefited count	SDG 4.a	Set at AAP approval; baseline at project start

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EDU-ST-02	ST	(ii)	Digital classrooms	Schools with smart classroom/ICT lab operational	Number	Annual	Functional verification by district edu office; no. of students with access	SDG 4.4	Set at AAP approval; baseline at project start
EDU-ST-03	ST	(ii)	Girls hostel	Hostel beds created for girls	Number	Annual	Completion certificate; occupancy at commissioning	SDG 4.5	Set at AAP approval; baseline at project start
EDU-ST-04	ST	(ii)	Scholarships	Scholarships disbursed in FY (by gender, caste, type)	Number	Annual	Scholarship disbursement register; bank transfer proof	SDG 4.5	Set at AAP approval; baseline at project start
EDU-ST-05	ST	(ii)	Vocational training	Persons enrolled in vocational/skill training	Number	Monthly	Enrolment register; batch-wise count; trade-wise breakdown	SDG 8.6	Set at AAP approval; baseline at project start
EDU-ST-06	ST	(ii)	Vocational training	Persons completing certified skill training	Number	Quarterly	Certificate copies from NSDC/sector skill council; trade + institution	SDG 8.5	Set at AAP approval; baseline at project start
EDU-ST-07	ST	(ii)	Women SHG	SHGs formed and bank-linked in FY	Number	Quarterly	SHG registration + bank passbook first credit; GP verification	SDG 1.4	Set at AAP approval; baseline at project start
EDU-ST-08	ST	(ii)	Agriculture support	Farmers receiving agri input/training support	Number	Annual	Beneficiary register; input distribution receipt + farmer ID	SDG 2.3	Set at AAP approval; baseline at project start
EDU-ST-09	ST	(ii)	Livestock	Livestock/animal units distributed or treated	Number	Annual	Veterinary/distribution record; beneficiary household list	SDG 2.3	Set at AAP approval; baseline at project start
EDU-ST-10	ST	(ii)	Adult literacy	Adults enrolled in literacy programme	Number	Annual	Attendance register; baseline literacy assessment conducted	SDG 4.6	Set at AAP approval; baseline at project start
EDU-ST-11	ST	(ii)	Remedial education	Students enrolled in remedial/bridge education	Number	Annual	Attendance register; schools covered; out-of-school children count	SDG 4.1	Set at AAP approval; baseline at project start
EDU-ST-12	ST	(ii)	AWC/ECCE	Anganwadi centres renovated/upgraded	Number	Annual	Completion certificate; children enrolled at start and after upgrade	SDG 4.2	Set at AAP approval; baseline at project start
EDU-ST-13	ST	(ii)	MSDI/skill centre	Multi-Skill Development Institutes established	Number	Annual	MoU + operational certificate; capacity (seats) and trades listed	SDG 8.6	Set at AAP approval; baseline at project start
EDU-ST-14	ST	(ii)	Mine-transition livelihood	PAF households enrolled in livelihood programme	Number	Annual	Programme register; household ID; mine/area affected confirmed	SDG 1.4	Set at AAP approval; baseline at project start
GEN-ST-01	ST	(iii)	Women SHG	Women's SHGs formed and bank-linked	Number	Quarterly	SHG registration + bank passbook; members list	SDG 5.a	Set at AAP approval; baseline at project start
GEN-ST-02	ST	(iii)	Legal literacy	Women attending legal literacy/rights sessions	Number	Annual	Attendance register; topics: POSH, domestic violence, property rights	SDG 5.1	Set at AAP approval; baseline at project start
GEN-ST-03	ST	(iii)	GBV prevention	GBV/domestic violence awareness sessions conducted	Number	Annual	Session records + attendance; facilitator + venue confirmed	SDG 5.2	Set at AAP approval; baseline at project start
GEN-ST-04	ST	(iii)	Girls' hostel	Hostel beds for girls (school/college)	Number	Annual	Completion certificate; occupancy confirmed	SDG 4.5	Set at AAP approval; baseline at project start
GEN-ST-05	ST	(iii)	SC/ST inclusion	SC/ST households accessing CSR-supported services	Number	Annual	Beneficiary register with caste certificate; service type noted	SDG 10.2	Set at AAP approval; baseline at project start
GEN-ST-06	ST	(iii)	PwD support	PwD receiving assistive devices/aids	Number	Annual	Distribution register with disability certificate; device type noted	SDG 10.2	Set at AAP approval; baseline at project start

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GEN-ST-07	ST	(iii)	Elderly care	Elderly persons accessing day care/health support	Number	Monthly	Day care attendance register; age >60 verified	SDG 1.3	Set at AAP approval; baseline at project start
GEN-ST-08	ST	(iii)	Child protection	Children protected from labour through CSR intervention	Number	Annual	Case files; enrolled in school after intervention verified	SDG 16.2	Set at AAP approval; baseline at project start
GEN-ST-09	ST	(iii)	Orphan/destitute	Children supported in orphanage/residential care	Number	Monthly	Institutional attendance register; child records maintained	SDG 1.3	Set at AAP approval; baseline at project start
ENV-ST-01	ST	(iv)	Plantation	Saplings planted in financial year	Number	Annual	Plantation register with species, date, location; geo-tagged photos	SDG 15.1	Set at AAP approval; baseline at project start
ENV-ST-02	ST	(iv)	Plantation	Hectares under new plantation in FY	Hectares	Annual	GPS boundary survey; forest dept verification where applicable	SDG 15.3	Set at AAP approval; baseline at project start
ENV-ST-03	ST	(iv)	OB dump restoration	Hectares of OB dump slope restored/greened	Hectares	Annual	Mine site survey; before-after photos; grass+tree cover recorded	SDG 15.3	Set at AAP approval; baseline at project start
ENV-ST-04	ST	(iv)	Eco-park	Eco-parks / mine tourism sites developed/opened	Number	Annual	Inauguration record; area (ha); visitors in first year	SDG 15.5	Set at AAP approval; baseline at project start
ENV-ST-05	ST	(iv)	Water body	Ponds/water bodies rejuvenated in FY	Number	Annual	Completion certificate; GPS location; capacity (MCM) before-after	SDG 6.6	Set at AAP approval; baseline at project start
ENV-ST-06	ST	(iv)	Watershed	Watershed/soil-water conservation structures built	Number	Annual	Completion certificate + structure type (check dam, bund, gully plug)	SDG 15.3	Set at AAP approval; baseline at project start
ENV-ST-07	ST	(iv)	Solar energy	Solar units installed for community (kWp capacity)	kWp	Annual	Commissioning certificate; location; beneficiary institution count	SDG 7.2	Set at AAP approval; baseline at project start
ENV-ST-08	ST	(iv)	Solar energy	kWh generated from CSR solar installations (monthly)	kWh	Monthly	Generation meter log; cross-verify with DISCOM	SDG 7.2	Set at AAP approval; baseline at project start
ENV-ST-09	ST	(iv)	Solar street light	Solar street lights installed and functional	Number	Annual	Completion certificate + geo-tagged photo + GP verification	SDG 7.1	Set at AAP approval; baseline at project start
ENV-ST-10	ST	(iv)	Waste management	Solid waste diverted from open disposal (tonnes)	Tonnes	Quarterly	Collection records + weighbridge slips + composting output	SDG 12.5	Set at AAP approval; baseline at project start
ENV-ST-11	ST	(iv)	Green Credit	Green Credits registered under MoEFCC GCP	Number	Annual	GCP portal registration certificate; methodology compliance note	SDG 13.2	Set at AAP approval; baseline at project start
ENV-ST-12	ST	(iv)	Air quality	Dust monitoring points established near villages	Number	Annual	Monitoring station commissioning; PM10 baseline reading recorded	SDG 11.6	Set at AAP approval; baseline at project start
ENV-ST-13	ST	(iv)	Biogas	Biogas plants installed- community or household	Number	Annual	Completion certificate; slurry output; households using clean fuel	SDG 7.1	Set at AAP approval; baseline at project start
ENV-ST-14	ST	(iv)	Animal welfare	Veterinary camps held; animals treated	Number	Annual	Veterinary camp register; species + treatment type + village	SDG 15.5	Set at AAP approval; baseline at project start
CUL-ST-01	ST	(v)	Heritage restoration	Historical buildings/sites restored or supported	Number	Annual	Completion certificate; heritage body acknowledgement	SDG 11.4	Set at AAP approval; baseline at project start
CUL-ST-02	ST	(v)	Library	Community libraries established or books donated	Number	Annual	Library inauguration + membership register; book count	SDG 4.6	Set at AAP approval; baseline at project start

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CUL-ST-03	ST	(v)	Artisan support	Artisans/craftspersons trained and supported	Number	Annual	Training attendance; craft type; village/cluster	SDG 8.3	Set at AAP approval; baseline at project start
CUL-ST-04	ST	(v)	Cultural events	Cultural events/festivals organised	Number	Annual	Event attendance register; participants by village/community	SDG 11.4	Set at AAP approval; baseline at project start
VET-ST-01	ST	(vi)	Veteran welfare	Ex-servicemen/war widows receiving welfare support	Number	Annual	Ex-servicemen register with discharge certificate; type of support	SDG 1.3	Set at AAP approval; baseline at project start
VET-ST-02	ST	(vi)	Medical support	Health camps for veterans conducted	Number	Annual	Camp attendance register; ailments treated; referrals	SDG 3.8	Set at AAP approval; baseline at project start
VET-ST-03	ST	(vi)	Scholarship	Children of martyred soldiers receiving scholarship	Number	Annual	Scholarship disbursement register; certificate of martyr status	SDG 4.5	Set at AAP approval; baseline at project start
SPT-ST-01	ST	(vii)	Sports facility	Sports grounds/facilities built/renovated	Number	Annual	Completion certificate; facility type + area; users per month	SDG 3.4	Set at AAP approval; baseline at project start
SPT-ST-02	ST	(vii)	Sports equipment	Sports kits/equipment distributed	Number	Annual	Distribution register; sport type; recipient school/club	SDG 3.4	Set at AAP approval; baseline at project start
SPT-ST-03	ST	(vii)	Sports academy	Athletes enrolled in residential sports coaching	Number	Annual	Enrolment register; sport; residential or non-residential	SDG 3.4	Set at AAP approval; baseline at project start
SPT-ST-04	ST	(vii)	Sports tournament	Sports tournaments organised (district/state)	Number	Annual	Tournament records; participants by sport/gender/age group	SDG 3.4	Set at AAP approval; baseline at project start
SPT-ST-05	ST	(vii)	Paralympic sports	PwD athletes receiving sports training/support	Number	Annual	Enrolment with disability certificate; sport type	SDG 10.2	Set at AAP approval; baseline at project start
RLF-ST-01	ST	(viii)	Fund contribution	Amount contributed to PM CARES/PMNRF/state funds	INR Crores	Annual	Fund receipt/acknowledgement from nodal ministry	SDG 1.5	Set at AAP approval; baseline at project start
RLF-ST-02	ST	(viii)	Disaster relief	Immediate relief items distributed (food/water/medicine)	Number of beneficiaries	Event-based	Distribution register; item type; location; date of disaster	SDG 1.5	Set at AAP approval; baseline at project start
TEC-ST-01	ST	(ix)	Incubation	Startups/innovators supported at incubation centre	Number	Annual	Incubation centre records; startup registration; sector	SDG 9.c	Set at AAP approval; baseline at project start
TEC-ST-02	ST	(ix)	Research grants	Research grants disbursed to national institutions	INR Lakhs	Annual	Grant disbursement certificate; institution name; research topic	SDG 9.5	Set at AAP approval; baseline at project start
TEC-ST-03	ST	(ix)	Digital education	Students benefiting from academic-institution-based digital edu	Number	Annual	EdCIL/institutional records; school count + student count	SDG 4.4	Set at AAP approval; baseline at project start
RES-ST-01	ST	(ix)	Academic grants	Grants disbursed to IIT/NIT/National Labs	INR Lakhs	Annual	Grant letter + institution acknowledgement; research focus area	SDG 9.5	Set at AAP approval; baseline at project start
RES-ST-02	ST	(ix)	Incubation	Startups admitted to CSR-funded incubation centre	Number	Annual	Admission records; startup sector; mentoring sessions held	SDG 9.c	Set at AAP approval; baseline at project start
RES-ST-03	ST	(ix)	Research output	Research papers/patents from CSR-funded research	Number	Annual	Publication record; patent application number	SDG 9.5	Set at AAP approval; baseline at project start
RRL-ST-01	ST	(x)	Rural roads	Rural road/approach road length constructed (km)	Km	Annual	Completion certificate + GPS alignment + GP verification	SDG 9.1	Set at AAP approval; baseline at project start

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RRL-ST-02	ST	(x)	Community infrastructure	Community halls/panchayat buildings built/renovated	Number	Annual	Completion certificate; GP handover note	SDG 11.3	Set at AAP approval; baseline at project start
RRL-ST-03	ST	(x)	Rural electrification	Households electrified through CSR	Number	Annual	Connection list + GP verification; source (solar/grid) noted	SDG 7.1	Set at AAP approval; baseline at project start
RRL-ST-04	ST	(x)	Irrigation	Irrigation infrastructure units (pump/canal) created	Number	Annual	Completion certificate; hectares to be irrigated; farmers to benefit	SDG 2.3	Set at AAP approval; baseline at project start
RRL-ST-05	ST	(x)	Village adoption	Villages covered under holistic development programme	Number	Annual	Village adoption declaration + needs assessment done; activities listed	SDG 11.3	Set at AAP approval; baseline at project start
RRL-ST-06	ST	(x)	Rural housing	Households receiving housing construction support	Number	Annual	Construction certificate + beneficiary ID; kachha to pucca noted	SDG 11.1	Set at AAP approval; baseline at project start
RRL-ST-07	ST	(x)	MSME support	MSMEs receiving business/market linkage support	Number	Annual	MSME register with Udyam number; support type noted	SDG 9.3	Set at AAP approval; baseline at project start
SLM-ST-01	ST	(xi)	Slum sanitation	Toilet blocks in slum areas constructed	Number	Annual	Completion certificate + slum area verification + user count	SDG 6.2	Set at AAP approval; baseline at project start
SLM-ST-02	ST	(xi)	Slum water	Safe water points/standposts in slum areas	Number	Annual	Completion certificate; households served; litres/day	SDG 6.1	Set at AAP approval; baseline at project start
SLM-ST-03	ST	(xi)	Slum lighting	Solar lights in slum areas installed	Number	Annual	Completion certificate; coverage area (sqm)	SDG 7.1	Set at AAP approval; baseline at project start
SLM-ST-04	ST	(xi)	Slum health	Health camps in slum areas conducted	Number	Annual	Camp register; persons screened; disease-wise breakdown	SDG 3.8	Set at AAP approval; baseline at project start
DIS-ST-01	ST	(xii)	Disaster relief	Households receiving immediate relief (food/water/shelter)	Number	Event-based	Distribution register; relief type; verified against affected household list	SDG 1.5	Set at AAP approval; baseline at project start
DIS-ST-02	ST	(xii)	Reconstruction	Buildings/infrastructure units reconstructed	Number	Annual	Completion certificate; disaster event cited; before-after photos	SDG 11.5	Set at AAP approval; baseline at project start
DIS-ST-03	ST	(xii)	Livelihood restoration	Households receiving post-disaster livelihood support	Number	Annual	Distribution record; livelihood type (seed/tool/cash/training)	SDG 8.3	Set at AAP approval; baseline at project start
DIS-ST-04	ST	(xii)	Preparedness	Community members trained in disaster preparedness	Number	Annual	Training attendance; topics (first aid, evacuation, early warning)	SDG 13.1	Set at AAP approval; baseline at project start
DIS-ST-05	ST	(xii)	Resilience infra	Flood bunds/drainage/early warning systems installed	Number	Annual	Completion certificate; community covered; flood/disaster type	SDG 11.5	Set at AAP approval; baseline at project start
HLT-LT-01	LT	(i)	Community nutrition	Change in under-5 stunting/wasting rate in covered villages vs. baseline	Percentage	ICDS data comparison; independent household anthropometry survey at 24 months	24 months post-project	SDG 2.2	≥15% reduction vs. baseline stunting rate
HLT-LT-02	LT	(i)	Maternal health	% women with 4+ ANC visits in CSR-covered villages	Percentage	PHC ANC register follow-up; ASHA records comparison	24 months post	SDG 3.1	≥80% ANC coverage
HLT-LT-03	LT	(i)	TB programme	TB case detection rate in MMU-covered villages vs. district average	Rate per lakh	NTEP district records cross-reference; CHC records	18 months post	SDG 3.3	≥20% above district detection rate
HLT-LT-04	LT	(i)	NCD/hospital infra	Utilisation rate of CSR-supported hospital equipment at 24 months	Percentage	Hospital utilisation data; OPD/IPD records	24 months post	SDG 3.8	≥60% functional capacity utilisation

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HLT-LT-05	LT	(i)	Safe drinking water	% households with functional piped/safe water at 24 months	Percentage	Household survey + pipe/RO functional check by IA	24 months post	SDG 6.1	≥85% functional at 24 months
HLT-LT-06	LT	(i)	Sanitation/ODF	% ODF villages retaining ODF status at 12 months post-declaration	Percentage	GP/block level ODF verification visit	12 months post	SDG 6.2	100% ODF villages sustained at 12 months
HLT-LT-07	LT	(i)	Hygiene/WASH	Diarrhoea incidence reduction in covered villages	Percentage	PHC OPD diarrhoea data comparison pre vs. 18m post	18 months post	SDG 3.3	≥20% reduction in diarrhoea OPD visits
HLT-LT-08	LT	(i)	Anaemia	% women with normal haemoglobin (Hb ≥12 g/dl) at 24 months	Percentage	Follow-up Hb testing of same cohort; ASHA records	24 months post	SDG 2.2	≥60% of treated women at normal Hb
EDU-LT-01	LT	(ii)	Digital classrooms	Change in student learning outcome scores (reading/numeracy) vs. control	Score change (SD)	ASER standardised assessment; pre-post comparison vs. non-CSR school	24 months post	SDG 4.1	≥0.5 standard deviation improvement
EDU-LT-02	LT	(ii)	Scholarships	Student retention rate- scholarship recipients at 36 months	Percentage	School enrolment record follow-up; drop-out tracked	36 months post	SDG 4.1	≥85% retained in education
EDU-LT-03	LT	(ii)	Girls hostel	Girl dropout rate in hostel-beneficiary schools vs. baseline	Percentage	School register comparison; district average benchmark	24 months post	SDG 4.5	Girl dropout rate below district average
EDU-LT-04	LT	(ii)	Vocational training	% trained persons placed in employment at 6 months post-training	Percentage	Beneficiary follow-up survey; employer verification	6 months post	SDG 8.5	≥60% placement within 6 months
EDU-LT-05	LT	(ii)	Vocational training	Average monthly wage of placed trainees vs. pre-training	INR/month	Wage slip/payroll survey at 12m; compared to minimum wage	12 months post	SDG 8.5	≥20% above state minimum wage
EDU-LT-06	LT	(ii)	Women SHG	Average household income of SHG members (% increase vs. baseline)	Percentage	SHG financial records; household income survey	24 months post	SDG 1.4	≥25% household income increase
EDU-LT-07	LT	(ii)	Agriculture	% increase in agricultural yield in supported plots	Percentage	Crop cutting experiment; farmer-reported yield	12 months post (post-harvest)	SDG 2.3	≥15% yield increase
EDU-LT-08	LT	(ii)	Livestock	Average income from livestock per household at 24 months	INR/month	Household income survey; milk/poultry sales records	24 months post	SDG 2.3	≥Rs 2000/month supplementary income
EDU-LT-09	LT	(ii)	Mine-transition livelihood	% PAF households with non-mining income source at 24 months	Percentage	Household survey (SIA); income source documented	24 months post	SDG 1.4	≥50% with non-mining income
EDU-LT-10	LT	(ii)	Micro-enterprise	% enterprises still operating at 36 months	Percentage	Enterprise visit/survey; business registration check	36 months post	SDG 8.3	≥70% enterprise survival at 36 months
GEN-LT-01	LT	(iii)	Women SHG	% SHG members with active bank savings and credit access at 24 months	Percentage	SHG passbook + bank records; credit amount noted	24 months post	SDG 5.a	≥80% bank-active members
GEN-LT-02	LT	(iii)	Women enterprise	% women in SHG with supplementary income at 24 months	Percentage	Income survey; enterprise sales records	24 months post	SDG 5.1	≥50% with supplementary income
GEN-LT-03	LT	(iii)	Girls education	Girl retention to Class 10 at 36 months	Percentage	School enrolment follow-up	36 months post	SDG 5.3	≥80% girls retained to Class 10
GEN-LT-04	LT	(iii)	SC/ST inclusion	% SC/ST households with improved livelihood at 24 months	Percentage	Household income survey; livelihood indicator checklist	24 months post	SDG 10.2	≥30% improvement in livelihood score
ENV-LT-01	LT	(iv)	Plantation	Sapling survival rate at 36 months	Percentage	Geo-tagged field survey; species-wise survival count	36 months post-plantation	SDG 15.1	≥70% survival at 36 months

KPI Master Register - All KPIs with Short-Term / Long-Term Horizon Tag

ST = Short-Term (0–12 months, mandatory CSR-2 / quarterly monitoring). LT = Long-Term (12–60 months, impact assessment / SIA / Performance Index). Filter the 'Horizon' column to build a project-specific monitoring plan. Select≥2 ST output KPIs + ≥1 ST outcome KPI per project. Schedule LT KPI measurement at project APPROVAL if Rule 4(5) triggers.

KPI Code	Horizon	Schedule VII	Project Type	Indicator	Unit	Frequency / Window	How to Quantify	SDG Target	Benchmark
ENV-LT-02	LT	(iv)	Plantation	Carbon sequestration attributable to CSR plantation (tonnes CO2e)	Tonnes CO2e	Third-party biomass survey; ICFRE/GCP approved methodology	60 months post	SDG 13.2	Per GCP methodology- documented and third-party verified
ENV-LT-03	LT	(iv)	OB dump restoration	% OB dump area with stable vegetation cover at 36 months	Percentage	Field survey + satellite imagery comparison	36 months post	SDG 15.3	≥60% stable vegetative cover
ENV-LT-04	LT	(iv)	Water body	Water storage capacity increase in rejuvenated ponds (MCM)	MCM	Bathymetric survey pre-post	Post-monsoon 12 months	SDG 6.6	≥10% increase in storage capacity
ENV-LT-05	LT	(iv)	Watershed	Reduction in soil erosion rate in project area	Tonnes/ha /year	Turbidity monitoring + sediment measurement	24 months post-monsoon	SDG 15.3	≥15% reduction in erosion rate
ENV-LT-06	LT	(iv)	Air quality	PM10 level in mine-adjacent villages (% change vs. baseline)	Percentage	CPCB/State PCB monitoring stations; third-party measurement	24 months post	SDG 11.6	≥10% PM10 reduction
ENV-LT-07	LT	(iv)	Solar energy	kWh generated from CSR solar over project lifetime (cumulative)	kWh (cumulative)	Generation meter log; 5-year cumulative	Annual (ongoing)	SDG 7.2	≥90% of designed capacity utilised
ENV-LT-08	LT	(iv)	Groundwater	Groundwater table level change in recharge project area	Metres	Piezometer readings- pre-project vs. annual post	Post-monsoon annually for 3 years	SDG 6.6	Water table stable or improved
CUL-LT-01	LT	(v)	Heritage/Culture	Sustained increase in annual footfall / active users at supported cultural facility (library, museum, cultural centre)	Number/year	Compare visitor/member registers year-on-year against opening-year baseline	24 months post-commissioning	SDG 11.4	>=25% increase over opening-year baseline sustained for 2 years
CUL-LT-02	LT	(v)	Artisan/Craft livelihood	Increase in average annual income of trained artisans / craftspersons from craft activity	Percentage	Income survey of trained artisan cohort vs baseline; verify via SHG/cooperative sales records	24-36 months post-project	SDG 8.3	>=20% real income increase vs baseline
CUL-LT-03	LT	(v)	Heritage preservation	Number of heritage assets / art forms / artisans still active and self-sustaining after support withdrawn	Number	Field verification of asset condition and continued operation; custodian interview	36 months post-project	SDG 11.4	>=80% of supported assets/art forms remain active and maintained
VET-LT-01	LT	(vi)	Veteran livelihood	Veteran / war-widow / dependant beneficiaries in sustained employment or self-employment after skilling	Percentage	Track placement and income of trained veteran-dependant cohort vs baseline	18-24 months post-training	SDG 8.5	>=60% of trained beneficiaries in sustained livelihood after 18 months
VET-LT-02	LT	(vi)	Veteran welfare	Improvement in self-reported wellbeing / financial security of supported veteran households	Index/Score	Standardised wellbeing survey of beneficiary households vs baseline	24 months post-project	SDG 1.3	Measurable improvement vs baseline; >=70% report improved security
VET-LT-03	LT	(vi)	Martyr-children education	Education continuity and completion rate of martyr / veteran children supported through scholarships	Percentage	Track scholarship cohort completion and transition to next level or employment	36-60 months	SDG 4.4	>=85% complete supported education level; transition tracked
SPT-LT-01	LT	(vii)	Sports academy	% athletes progressing to district/state-level competition	Percentage	Competition results; selection records	24 months post-enrolment	SDG 3.4	≥30% athletes reach district/state competition
SPT-LT-02	LT	(vii)	Sports academy	Athletes from CSR sports programme selected for national teams/events	Number	Selection certificate; national federation records	36 months post-enrolment	SDG 3.4	At least 1 national-level selection per 3-year cycle
RLF-LT-01	LT	(viii)	Fund contribution outcome	Documented utilisation outcome of contributed funds (where utilisation reports are available from the receiving fund)	Narrative/ Number	Obtain utilisation statement or public report from the receiving government fund; record beneficiaries reached	12-24 months post-contribution	SDG 1.5	Utilisation confirmation obtained and disclosed in BRSR
RLF-LT-02	LT	(viii)	Relief fund equity	Share of contributed relief/welfare fund benefiting SC/ST/OBC/minority/women target groups (where traceable)	Percentage	Where the receiving fund reports disaggregation, record target-group share	12-24 months	SDG 10.2	Target-group benefit share documented where data available
TEC-LT-01	LT	(ix)	Technology incubation	Number of incubated startups / technologies still operational or commercialised after support	Number	Track supported incubatees / research outputs; verify continued operation or technology transfer	24-36 months post-grant	SDG 9.5	>=50% of supported incubatees operational / technology adopted after 24 months
TEC-LT-02	LT	(ix)	Academic research	Research outputs translated into field application or policy (publications, patents, deployed solutions)	Number	Track research deliverables to application; record patents, pilots, field deployment, policy uptake	36-60 months	SDG 9.5	Defined research deliverables achieved and at least one field application/pilot

KPI Master Register - All KPIs with Short-Term / Long-Term Horizon Tag									
ST = Short-Term (0–12 months, mandatory CSR-2 / quarterly monitoring). LT = Long-Term (12–60 months, impact assessment / SIA / Performance Index). Filter the 'Horizon' column to build a project-specific monitoring plan. Select≥2 ST output KPIs + ≥1 ST outcome KPI per project. Schedule LT KPI measurement at project APPROVAL if Rule 4(5) triggers.									
KPI Code	**Horizon**	**Schedule VII**	**Project Type**	**Indicator**	**Unit**	**Frequency / Window**	**How to Quantify**	**SDG Target**	**Benchmark**
TEC-LT-03	LT	(ix)	Research scholarships	Research scholars supported who complete their programme and remain in relevant R&D / academia	Percentage	Track funded scholar cohort completion and subsequent R&D/academic engagement	36-60 months	SDG 4.4	>=80% scholars complete; majority continue in relevant field
RRL-LT-01	LT	(x)	Rural roads	% households in village with year-round road access at 24 months	Percentage	Community survey + GP verification	24 months post	SDG 9.1	≥90% households with all-season road access
RRL-LT-02	LT	(x)	Rural electrification	% CSR-electrified households with functional power supply at 24 months	Percentage	Household verification; functional meter check	24 months post	SDG 7.1	≥85% functional at 24 months
RRL-LT-03	LT	(x)	Village adoption	% community assets created under village adoption functional at 36 months	Percentage	Functionality audit by independent agency	36 months post	SDG 11.3	≥80% assets functional at 36 months
SLM-LT-01	LT	(xi)	Slum infrastructure	Sustained access to safe water / sanitation / lighting in supported slum areas after handover	Percentage	Household verification survey in supported slum vs baseline; asset functionality check	24 months post-project	SDG 6.1	>=80% of households retain functional access after 24 months
SLM-LT-02	LT	(xi)	Slum livelihood	Increase in household income / employment among trained slum youth and women	Percentage	Income and employment survey of trained cohort vs baseline	24-36 months	SDG 8.5	>=20% income increase or sustained employment for trained cohort
DIS-LT-01	LT	(xii)	Disaster relief	% disaster-affected households with restored livelihood at 12 months	Percentage	Household survey; income comparison vs. pre-disaster	12 months post-disaster	SDG 8.3	≥60% livelihood restored
DIS-LT-02	LT	(xii)	Reconstruction	% reconstructed assets still functional at 24 months	Percentage	Field verification of asset condition and usage	24 months post	SDG 11.5	≥85% assets functional at 24 months

Schedule VII → SDG → GRI → BRSR Cross-Reference Map - For Sustainability & BRSR Reporting

Use this sheet to populate your BRSR (Business Responsibility & Sustainability Report) and GRI (Global Reporting Initiative) disclosures directly from your CSR project mix. GRI references follow GRI Standards 202 BRSR references follow SEBI BRSR format (Principles 1–9). Every coal company - PSU and private - maps the same way.

Schedule VII Clause	Theme	SDGs Addressed	GRI Disclosures	BRSR Principle & Indicators	Primary KPI Code Prefixes
(i)	Health, Nutrition, Sanitation & Water	SDG 1 – No Poverty SDG 2 – Zero Hunger SDG 3 – Good Health SDG 6 – Clean Water & Sanitation	GRI 203-2 (indirect economic impacts) GRI 413-1 (local community engagement) GRI 403 (occupational health context)	Principle 8 – Inclusive Growth (Essential 1: SIA; Essential 4: CSR projects; Leadership: beneficiary disaggregation) Principle 3 – Employee/community well-being	HLT-ST / HLT-LT
(ii)	Education, Skills & Livelihood	SDG 1 – No Poverty SDG 4 – Quality Education SDG 8 – Decent Work	GRI 203-1 (infrastructure investments) GRI 404 (training context) GRI 413-1	Principle 8 – Inclusive Growth (Essential 4; Leadership 3: preferential procurement) Principle 5 – Human Rights (skilling access)	EDU-ST / EDU-LT
(iii)	Gender Equality & Vulnerable Groups	SDG 1 – No Poverty SDG 5 – Gender Equality SDG 10 – Reduced Inequalities	GRI 405 (diversity & equal opportunity) GRI 406 (non-discrimination) GRI 413-1	Principle 5 – Human Rights (Essential: equity) Principle 8 – Inclusive Growth (Leadership: vulnerable & marginalised groups)	GEN-ST / GEN-LT
(iv)	Environment & Conservation	SDG 6 – Clean Water SDG 7 – Clean Energy SDG 12 – Responsible Consumption & Production SDG 13 – Climate Action SDG 14 – Life Below Water	GRI 304 (biodiversity) GRI 303 (water) GRI 302 (energy) GRI 305 (emissions)	Principle 6 – Environment (Essential: energy, water, emissions, waste; Leadership: biodiversity, ecosystem restoration)	ENV-ST / ENV-LT
(v)	Heritage, Art & Culture	SDG 4 – Quality Education SDG 8 – Decent Work SDG 11 – Sustainable Cities	GRI 203-1 (infrastructure) GRI 413-1 (community)	Principle 8 – Inclusive Growth (Essential 4: CSR; community heritage) Principle 1 – Ethics (cultural respect)	CUL-ST / CUL-LT
(vi)	Armed Forces Veterans & Dependants	SDG 1 – No Poverty SDG 3 – Good Health SDG 8 – Decent Work SDG 10 – Reduced Inequalities	GRI 203-2 (indirect economic impacts) GRI 413-1	Principle 8 – Inclusive Growth (Essential 4: CSR; Leadership: vulnerable groups)	VET-ST / VET-LT
(vii)	Sports	SDG 3 – Good Health SDG 4 – Quality Education SDG 10 – Reduced Inequalities	GRI 203-1 (infrastructure) GRI 413-1	Principle 8 – Inclusive Growth (Essential 4: CSR projects)	SPT-ST / SPT-LT
(viii)	Relief & Welfare Funds	SDG 1 – No Poverty SDG 3 – Good Health SDG 10 – Reduced Inequalities	GRI 201-1 (economic value distributed) GRI 413-1	Principle 8 – Inclusive Growth (Essential 4) Principle 1 – Ethics (transparent fund contribution)	RLF-ST / RLF-LT
(ix)	Tech Incubators, R&D & Academic Research	SDG 4 – Quality Education SDG 8 – Decent Work SDG 9 – Industry, Innovation & Infrastructure	GRI 203-1 (infrastructure & R&D) GRI 404 (capability building)	Principle 8 – Inclusive Growth (Essential 4) Principle 9 – Consumer (innovation context)	TEC-ST / TEC-LT

Schedule VII → SDG → GRI → BRSR Cross-Reference Map - For Sustainability & BRSR Reporting

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Schedule VII Clause	Theme	SDGs Addressed	GRI Disclosures	BRSR Principle & Indicators	Primary KPI Code Prefixes
(x)	Rural Development	SDG 1 – No Poverty SDG 2 – Zero Hunger SDG 8 – Decent Work SDG 11 – Sustainable Communities	GRI 203-1 (infrastructure) GRI 203-2 GRI 413-1	Principle 8 – Inclusive Growth (Essential 4; Leadership 1: SIA on local communities; Leadership 4: rural development)	RRL-ST / RRL-LT
(xi)	Slum Area Development	SDG 1 – No Poverty SDG 3 – Good Health SDG 6 – Clean Water SDG 11 – Sustainable Cities	GRI 203-1 (infrastructure) GRI 413-1	Principle 8 – Inclusive Growth (Essential 4; Leadership: vulnerable urban communities)	SLM-ST / SLM-LT
(xii)	Disaster Management	SDG 1 – No Poverty SDG 3 – Good Health SDG 11 – Sustainable Cities SDG 13 – Climate Action	GRI 201-1 (economic value) GRI 413-1 GRI 201-2 (climate risk context)	Principle 8 – Inclusive Growth (Essential 4) Principle 6 – Environment (disaster resilience)	DIS-ST / DIS-LT
Cross-cutting	Governance, Grievance Redressal & Convergence (not tied to a single Schedule VII clause)	SDG 16 – Peace, Justice & Strong Institutions SDG 17 – Partnerships for the Goals	GRI 2-25 (mechanisms for seeking advice) GRI 2-26 (raising concerns)	Principle 1 – Ethics (transparent governance) Principle 8 – Inclusive Growth (grievance redressal, Essential 4)	Not applicable (cross-cutting; see Concept Note Sections 6, 6.5, 4.3 and 6.6)

CSR Performance Index - 10 Dimensions | Scoring Rubrics | Recognition Design

WEIGHTS AS FINALISED following the Phase 2 pilot studies. Two cohorts: PSU (CIL subsidiaries + NLCIL + SCCL) vs. Private coal companies. Scores are NOT published as a public league table in Phase 1 - shared with the CSR Committee and Ministry of Coal only. Recognition bands: EXEMPLAR≥80 | PROGRESSING 65–79 | DEVELOPING <65. Bonus points for long-term KPIs (Dim 6/8) and mine-lifecycle projects (Dim 3).

#	Dimension	Weight	What is scored	Score 1–3 (Developing)	Score 4–6 (Progressing)	Score 7–10 (Exemplar)	Special Note / Bonus
1	Governance & Compliance	15%	Board CSR policy; Annual Action Plan (AAP) approved; CSR-2 MCA filing timely; website disclosure; CSR Committee meetings	No formal policy; no AAP; CSR-2 unfiled; no disclosure	Policy present; AAP approved; CSR-2 filed on time; partial disclosure	Full compliance; timely CSR-2; complete P8 BRSR; no audit observation; Board reviews quarterly	
2	Need Assessment & Planning Quality	15%	Baseline survey done; need matrix developed; community consultations with minutes; government scheme review completed; vulnerability-first project selection	No need assessment; no consultations	Need assessment done; consultations held; partial documentation	Full baseline; documented consultations; government scheme additionality note; vulnerability map; gender-disaggregated need data	
3	Project Coverage Across Schedule VII Themes	10%	How many of the 12 Schedule VII clauses have at least one active project; breadth of coverage relative to community need	Projects in ≤3 Schedule VII themes only; no mine-lifecycle or inclusion project	Projects in 4–7 Schedule VII themes; some inclusion and environment coverage	Projects in ≥8 Schedule VII themes; including health, education, environment, gender, rural dev, and mine lifecycle	Coal-specific adjustment: up to +5 within this dimension's raw score, capped at the dimension maximum if mine lifecycle/RECLAIM-aligned project exists
4	Project Quality & SDG Mapping Depth	10%	Schedule VII eligibility screen done; activity-level SDG mapping (target + KPI); asset O&M plan; non-substitution check; BRSR-aligned data	No eligibility screen; SDG mapped at goal level only; no O&M plans	Eligibility screened; SDG at target level; partial O&M plans	All projects screened; SDG mapped to target+indicator level; O&M plan for every asset; NIF district baseline used in SIA	
5	Implementation Efficiency	10%	% budget utilised; % milestones on schedule; utilisation certificates obtained; implementing agency CSR-1 verified; due diligence documents, implementing agency implementing similar projects since how many years.	<50% utilisation; majority milestones delayed; 20% due diligence or no due diligence; similar implementing agency since last 10 years	50–79% utilisation; some milestones met; partial UCs; partial due diligence, and similar implementing agency since last 4 to 5 years	≥80% utilisation; ≥85% milestones on schedule; all UCs complete; all IAs CSR-1 verified; full due diligence; every three year new implementing agency should be given chance.	
6	Output & Outcome Performance (Short-Term KPIs)	15%	ST KPIs achieved vs. target; beneficiary count and disaggregation (gender/SC/ST/PwD/PAF); geo-tagged evidence	<60% ST KPI targets met; beneficiary data incomplete	60–79% ST KPI targets met; partial disaggregation	≥80% ST KPI targets met; fully disaggregated beneficiary data; geo-tagged evidence; third-party quality check	Adjustment: +1 (max +3) within this dimension's raw score, capped at the dimension maximum for each LT KPI measured beyond project close
7	Inclusion & Local-Area Focus	10%	% spend within 25 km/project-affected area; % beneficiaries SC/ST/women/PwD/PAFs; tribal sub-plan; PESA compliance	<60% spend in local area; <20% vulnerable beneficiaries	60–79% spend local; 20–39% vulnerable beneficiaries	≥80% spend in 25 km zone; ≥40% vulnerable beneficiaries; SCP/TSP tracked; PESA/FRA compliance confirmed	

CSR Performance Index - 10 Dimensions | Scoring Rubrics | Recognition Design							
WEIGHTS AS FINALISED following the Phase 2 pilot studies. Two cohorts: PSU (CIL subsidiaries + NLCIL + SCCL) vs. Private coal companies. Scores are NOT published as a public league table in Phase 1 - shared with the CSR Committee and Ministry of Coal only. Recognition bands: EXEMPLAR≥80 | PROGRESSING 65–79 | DEVELOPING <65. Bonus points for long-term KPIs (Dim 6/8) and mine-lifecycle projects (Dim 3).							
#	Dimension	Weight	What is scored	Score 1–3 (Developing)	Score 4–6 (Progressing)	Score 7–10 (Exemplar)	Special Note / Bonus
8	Impact Assessment & Long-Term KPI Tracking	5%	Independent impact assessment per Rule 4(5); SIA done; LT KPIs measured at 18–36 months; findings published	No impact assessment; no SIA; no LT KPI data	SIA commissioned; impact assessment in progress	SIA complete and publicly disclosed; LT KPIs measured at 18+m; case studies published; findings fed back to AAP	Triggers 'CSR Impact Leader' recognition by IICA
9	Reporting, Disclosure & BRSR Data Quality	5%	BRSR P8 completeness (Essential + Leadership); GRI 413-1 data; mine-site supplement; Annual Report CSR section	BRSR incomplete; no mine-site supplement	BRSR filed; some P8 fields complete	All BRSR P8 Essential + Leadership fields complete; GRI 413-1 data; mine-site village-level supplement published	
10	Community Feedback & Grievance Resolution	5%	Community grievance mechanism functional; resolution rate; satisfaction survey; community forum frequency	No grievance mechanism; no beneficiary feedback	Mechanism exists; resolution rate <60%; no satisfaction survey	Resolution rate ≥80%; avg. closure <30 days; satisfaction score ≥3.5/5; community forum ≥2x/year	Lowest-scoring dimension triggers mandatory improvement plan
		100					

RECOGNITION DESIGN - How the Index Drives Healthy, Fair Improvement	
Cohort separation- no unfair comparison	CIL subsidiaries compete only within the PSU cohort (CIL, NLCIL, SCCL). Private companies within the private cohort. A normalised spend-weighted sector composite is produced for MoC visibility. This prevents a Rs 600 Cr CIL subsidiary from drowning a Rs 5 Cr private miner in any score comparison.
Quality beats volume- outcome normalisation	Dimension 6 scores are normalised by CSR spend per beneficiary. A private company spending Rs 50 lakh and achieving 80% of KPI targets outperforms a PSU spending Rs 500 Cr at 60% KPI achievement. This directly incentivises outcome-per-rupee discipline, not budget maximisation.
Schedule VII breadth bonus (Dimension 3)	Companies with projects across ≥8 of the 12 Schedule VII clauses score highest. This discourages the common pattern of spending 90% on 2-3 themes (health + education) while ignoring others. A coal-specific bonus of +5 is awarded if a RECLAIM-aligned mine lifecycle/community transition project exists for mines scheduled for closure within 10 years.
Long-term KPI bonus (Dimension 6)	Each LT KPI measured beyond project close earns +1 point (maximum +3 bonus) in Dimension 6. This creates a direct financial incentive to commission impact assessments and track outcomes at 18, 24, and 36 months- the piece most CSR frameworks leave undone because no one asks for it.
Recognition, not punishment	Scores drive recognition (Exemplar band = named in MoC annual sector report), improvement plans (Progressing), and mandatory action plans within 60 days (Developing). No company is penalised publicly in Phase 1. The index creates competitive pride, not shame. Scores are visible only to the CSR Committee and MoC.
Annual calibration	Following the Phase 2 pilot studies, the Institute reviewed whether each dimension genuinely differentiates. Dimensions with near-zero variance are redesigned. Final weights are published by IICA before framework goes live and reviewed every 3 years. This is standard index design practice- not a weakness.
Private company proportionality	For private companies with CSR budgets below Rs 10 Cr, the scoring rubric applies proportionate expectations. A company is not expected to have the same SIA infrastructure as CIL HQ. What is assessed is whether the company's effort is systematic and outcome-oriented relative to its scale.

DOCUMENT 5

of the Comprehensive CSR Framework for Indian Coal Companies

Glossary of Abbreviations and Technical Terms

Authoritative Terminology for the Framework

Prepared by

School of Business Environment

Indian Institute of Corporate Affairs

An institution under the aegis of the Ministry of Corporate Affairs, Government of India

For India's coal companies

Commissioned by the Ministry of Coal, Government of India

Contents of Document 5

Glossary of Abbreviations and Technical Terms

Section 1 - Abbreviations and Acronyms

This glossary covers all abbreviations used in the Comprehensive CSR Framework and associated tools. It should be read alongside: (a) Schedule VII of the Companies Act, 2013 (as uploaded and confirmed); (b) MCA CSR FAQs hosted at coal.gov.in; (c) SEBI BRSR Circular 2021; (d) GRI Standards 2021; and (e) ICMM Mining Principles. Abbreviations marked (*) are framework-specific KPI code prefixes defined for this project.

Abbreviation	Full Form	Definition / Context
AAP	Annual Action Plan	Plan mandated under Companies (CSR Policy) Rules, 2014 Rule 5 - the company's approved project list for the financial year
ANC	Antenatal Care	Medical care provided during pregnancy
ANM	Auxiliary Nurse Midwife	Female health worker in India's primary healthcare system
ASHA	Accredited Social Health Activist	Village-level community health worker under NHM
ATDC	Apparel Training & Design Centre	Industry body under Ministry of Textiles for skill training
AYUSH	Ayurveda, Yoga & Naturopathy, Unani, Siddha, Homeopathy	Ministry for traditional medicine systems
BCC	Behaviour Change Communication	Systematic communication to change health/hygiene behaviours
BCCL	Bharat Coking Coal Limited	CIL subsidiary, Dhanbad, Jharkhand
BPL	Below Poverty Line	Households earning below the national poverty threshold
BRSR	Business Responsibility and Sustainability Reporting	SEBI-mandated ESG disclosure for listed companies (Circular 2021)
BRSR P8	BRSR Principle 8	SEBI BRSR principle on Inclusive Growth and Equitable Development
CAG	Comptroller and Auditor General	India's supreme audit institution
CAPF	Central Armed Police Forces	Includes BSF, CRPF, CISF, SSB, ITBP, NSG, AR
CCL	Central Coalfields Limited	CIL subsidiary, Ranchi, Jharkhand
CEEW	Council on Energy, Environment and Water	New Delhi-based research institution
CG	Chhattisgarh	State in central India with major coal deposits
CTSVI	Community Trust and Social Value Index	Hundred-point framework index measuring community trust, grievance resolution and asset sustainability
CHC	Community Health Centre	Secondary healthcare facility serving 80,000–1.2 lakh population

Abbreviation	Full Form	Definition / Context
CHW	Community Health Worker	Generic term for village-level health worker
CIL	Coal India Limited	India's largest coal-producing public sector company (Maharatna CPSE)
CIMFR	Central Institute of Mining and Fuel Research	CSIR national laboratory for coal/mining research, Dhanbad
CIPET	Central Institute of Petrochemicals Engineering & Technology	Government institute for plastics and packaging skills
CMPDIL	Central Mine Planning and Design Institute Limited	Wholly owned subsidiary of Coal India Limited responsible for mine planning, design and exploration
CMRI	Central Mine Research Institute	CSIR unit for mine safety research (now CSIR-CIMFR)
CO2e	Carbon Dioxide Equivalent	Standardised unit measuring greenhouse gas emissions
COPD	Chronic Obstructive Pulmonary Disease	Lung disease prevalent in coal mining communities
CPI	CSR Performance Index	Composite scoring tool in the framework (0–100 scale)
CPMF	Central Para-Military Forces	Paramilitary organisations under MHA
CPSE	Central Public Sector Enterprise	Government-owned companies under central government
CSC	Common Service Centre	Government-run rural digital service delivery centre
CSIR	Council of Scientific and Industrial Research	Network of 37 national research laboratories
CSR	Corporate Social Responsibility	Defined under Section 135 of the Companies Act, 2013
CSR-1	CSR Registration Form	Mandatory registration form for implementing agencies under CSR Rules
CSR-2	CSR Annual Report Form	MCA annual reporting form under Companies (Accounts) Rules, 2014, Rule 12(1B), Companies (CSR Policy) Rules, 2014
CUL	Culture/Heritage KPI code prefix	Prefix for heritage and culture KPI codes
DAE	Department of Atomic Energy	India's atomic energy regulator
DBT	Department of Biotechnology	Under the Ministry of Science & Technology
DBT	Direct Benefit Transfer	Government welfare payment directly to beneficiary bank account
DEI	Diversity, Equity and Inclusion	Workplace practice area; internal DEI activity is employee-facing and is not eligible CSR expenditure
DIS	Disaster KPI code prefix	Prefix for disaster management KPI codes
DPE	Department of Public Enterprises	Under Ministry of Finance - oversees CPSEs
DPR	Detailed Project Report	Comprehensive technical and financial project document
DRDO	Defence Research and Development Organisation	R&D body under Ministry of Defence

Abbreviation	Full Form	Definition / Context
DST	Department of Science and Technology	Promotes science, technology and innovation in India
ECCE	Early Childhood Care and Education	Programme for children 0–6 years under ICDS
ECL	Eastern Coalfields Limited	CIL subsidiary, Sanctoria, West Bengal
EdCIL	Educational Consultants India Limited	Ministry of Education's consulting CPSE
EDU	Education KPI code prefix	Prefix for education and livelihood KPI codes
ENV	Environment KPI code prefix	Prefix for environmental KPI codes
ESG	Environmental, Social and Governance	Framework for evaluating company sustainability and ethical impact
EWS	Economically Weaker Section	Households with annual income below Rs. 8 lakh
FGD	Focus Group Discussion	Qualitative research method with a small group of participants
FIN	Financial KPI / Finance KPI code prefix	KPI category measuring financial inputs and compliance
FPO	Farmer Producer Organisation	Collective body of farmers for production and marketing
FRA	Forest Rights Act 2006	Grants rights to forest-dwelling communities and tribal people
FY	Financial Year	April 1 to March 31 in India
GBV	Gender-Based Violence	Violence based on gender identity or sex of a person
GCP	Green Credit Programme	Voluntary environmental credit mechanism under MoEFCC (2023)
GDP	Gross Domestic Product	Total monetary value of goods/services produced in a country
GEN	Gender KPI code prefix	Prefix for gender equality and inclusion KPI codes
GP	Gram Panchayat	Lowest tier of local self-government in rural India
GPS	Global Positioning System	Satellite-based navigation system for location tracking
GRI	Global Reporting Initiative	International standards organisation for sustainability reporting
GRI 12	GRI Coal Sector Standard	Global Reporting Initiative sector standard for coal companies
GRI 14	GRI 14: Mining Sector 2024	GRI Sector Standard for metallic and non-metallic mineral extraction, effective 1 January 2026; expressly excludes coal, oil and gas
GRI 14 (non-coal minerals only)	GRI Mining Sector Standard	Global Reporting Initiative sector standard for mining companies
GRI 413	GRI Local Communities Standard	Disclosure standard for company-community relations

Abbreviation	Full Form	Definition / Context
GSTIN	Goods and Services Tax Identification Number	Unique ID for GST-registered entities
HH	Household	A family unit living together
HLT	Health KPI code prefix	Prefix for health and nutrition KPI codes in the framework
HQ	Headquarters	Corporate headquarters of a company, as distinct from its subsidiary or area offices
IA	Implementing Agency	Entity registered under Rule 4(1) and holding a valid CSR-1 registration number through which a company may undertake CSR projects
ICAR	Indian Council of Agricultural Research	National body for agricultural research
ICDS	Integrated Child Development Services	Government programme for nutrition and early childhood
ICMM	International Council on Mining and Metals	Global mining industry association for responsible mining standards
ICMM P9	ICMM Principle 9	International Council on Mining & Metals Social Performance principle
ICMR	Indian Council of Medical Research	Apex biomedical research body in India
IEBR	Internal and Extra Budgetary Resources	Government financial classification for PSU resources
IICA	Indian Institute of Corporate Affairs	Under Ministry of Corporate Affairs, Government of India
IIT	Indian Institute of Technology	Premier engineering and research institution in India
ILO	International Labour Organisation	UN agency setting international labour standards
INC	Inclusion KPI code prefix	Prefix for vulnerable groups and inclusion KPI codes
INR	Indian Rupee	Currency unit; amounts in this framework are stated in Indian Rupees unless otherwise specified
IRMA	Institute of Rural Management Anand	Premier institution for rural management education, Gujarat
ITI	Industrial Training Institute	Government institution for vocational training in trades
JETP	Just Energy Transition Partnership	International coalition supporting clean energy transition
JJM	Jal Jeevan Mission	Government programme for household piped water supply
KII	Key Informant Interview	Qualitative research method with subject matter experts
KPI	Key Performance Indicator	Measurable metric to evaluate project/programme performance
LPG	Liquefied Petroleum Gas	Cooking gas used for clean cooking under PMUY scheme
LRRS	Land Rights and Resettlement	Land acquisition and community rehabilitation processes

Abbreviation	Full Form	Definition / Context
LT	Long-Term KPI	KPI measurable 12–60 months; triggered by Rule 8(3) impact assessment
MCA	Ministry of Corporate Affairs	Regulates companies under the Companies Act, 2013
MCL	Mahanadi Coalfields Limited	CIL subsidiary, Sambalpur, Odisha
MCM	Million Cubic Metres	Unit of water volume
MeitY	Ministry of Electronics and Information Technology	Governs IT, digital infrastructure and electronics
MGNREGA	Mahatma Gandhi National Rural Employment Guarantee Act, 2005	Repealed with effect from 1 July 2026 and replaced by the VB-G RAM G Act, 2025
MHM	Menstrual Hygiene Management	Management of menstruation with dignity and safety
MIS	Management Information System	Digital system for data collection, monitoring and reporting
MLC	Mine Lifecycle KPI code prefix	Prefix for mine lifecycle and community transition KPI codes
MMDR	Mines and Minerals (Development and Regulation) Act 1957	Principal legislation governing mining in India
MMU	Mobile Medical Unit	Mobile healthcare facility serving remote communities
MoC	Ministry of Coal	Government of India ministry overseeing coal sector
MoEFCC	Ministry of Environment, Forest and Climate Change	Governs environmental regulation and green credit
MoU	Memorandum of Understanding	Agreement between parties outlining terms of collaboration
MP	Madhya Pradesh	State in central India with major coal deposits
MSDI	Multi-Skill Development Institute	Multi-trade skill training institution
MSME	Micro, Small and Medium Enterprise	Small businesses defined under MSME Development Act
NCD	Non-Communicable Disease	Chronic diseases including diabetes, hypertension, cancer
NCL	Northern Coalfields Limited	CIL subsidiary, Singrauli, Madhya Pradesh
NCRB	National Crime Records Bureau	Data collection body under Ministry of Home Affairs
NEC	North Eastern Coalfields	Coal mining unit in Assam managed directly by Coal India Limited; not a separate company
NEERI	National Environmental Engineering Research Institute	CSIR lab for environmental research, Nagpur
NFHS	National Family Health Survey	Comprehensive household survey on health and nutrition
NGO	Non-Governmental Organisation	Voluntary organisation; eligible as an implementing agency only where it satisfies Rule 4(1) and holds CSR-1 registration

Abbreviation	Full Form	Definition / Context
NGRBC	National Guidelines on Responsible Business Conduct	MCA guidelines for corporate responsible conduct (2019)
NHM	National Health Mission	Government programme for healthcare access in rural India
NIF	National Indicator Framework	MoSPI framework of 284 indicators tracking India's SDG progress
NIT	National Institute of Technology	Government engineering institution
NITI Aayog	National Institution for Transforming India	Government policy think-tank replacing Planning Commission
NLCIL	NLC India Limited	Lignite mining CPSE, Cuddalore, Tamil Nadu
NMSA	National Mission for Sustainable Agriculture	Mission under NAPCC for climate-resilient farming
NSDC	National Skill Development Corporation	Public-private body for skill training ecosystem
NTEP	National Tuberculosis Elimination Programme	India's national TB control programme
NTFP	Non-Timber Forest Produce	Forest products other than timber (fruits, leaves, seeds)
O&M	Operations and Maintenance	Day-to-day running and upkeep of an asset
OB	Overburden	Rock and soil removed during surface coal mining
OBC	Other Backward Classes	Constitutionally recognised socially and educationally backward classes
ODF	Open Defecation Free	Status of a village where no open defecation occurs
OPD	Out-Patient Department	Hospital department for non-admitted patients
PAC	Project Appraisal Committee (proposed under this framework)Internal committee	that appraises CSR project proposals before they are placed before the CSR Committee
PAF	Project-Affected Family	Project-affected family, as defined under the applicable policy or legal framework
PAN	Permanent Account Number	10-digit identifier for income tax purposes in India
PCN	Project Concept Note	The initial proposal document for a CSR project, prepared using Tool 1
PESA	Panchayats (Extension to Scheduled Areas) Act 1996	Extends local governance rights to tribal communities
PHC	Primary Health Centre	First contact facility between community and medical care
PIB	Press Information Bureau	Official media release arm of Government of India
PM CARES	Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund	Emergency relief fund set up during COVID-19 (2020)
PM-KISAN	Pradhan Mantri Kisan Samman Nidhi	Income support of Rs. 6000/year to farmers
PMAY	Pradhan Mantri Awas Yojana	National housing for all programme (urban and rural)

Abbreviation	Full Form	Definition / Context
PMGSY	Pradhan Mantri Gram Sadak Yojana	Rural road connectivity programme
PMKVY	Pradhan Mantri Kaushal Vikas Yojana	National skill development certification programme
PMNRF	Prime Minister's National Relief Fund	Emergency relief fund for natural disasters
PNC	Post-Natal Care	Healthcare provided after childbirth
POCSO	Protection of Children from Sexual Offences Act 2012	Law protecting children from sexual abuse
PRA	Participatory Rural Appraisal	Community-based research method for needs assessment
PRID	Press Release ID	Unique identifier for Press Information Bureau releases
PSU	Public Sector Undertaking	Government-owned company
Peer A to Peer E	Anonymised peer identifiers	Anonymised identifiers used in the International Practice Comparison Addendum for the five international coal and mining companies used as comparators
PwD	Person with Disability	Individual with physical, mental, intellectual or sensory impairment
R&D	Research and Development	Systematic inquiry to develop knowledge or technology
R&R	Rehabilitation and Resettlement	Compensation and relocation support for displaced communities
RBI	Reserve Bank of India	India's central banking institution
RECLAIM	Reach Out, Envision, Co-create, Localise, Act, Integrate, Maintain	Ministry of Coal's framework for community engagement at mine closure
RLF	Relief Fund KPI code prefix	Prefix for PM fund contributions and disaster relief KPI codes
RO	Reverse Osmosis	Water purification technology removing contaminants
RRL	Rural Development KPI code prefix	Prefix for rural development KPI codes
SBE	School of Business Environment	Division of IICA focused on CSR/ESG research
SBM	Swachh Bharat Mission	National cleanliness mission (urban and rural)
SC	Scheduled Caste	Constitutionally recognised historically disadvantaged community
SCCL	The Singareni Collieries Company Limited	Coal mining company, Joint venture of GoI and Government of Telangana
SCP	Special Corporate Plan	CIL policy component for SC communities
SEBI	Securities and Exchange Board of India	Regulator for securities markets in India
SECL	South Eastern Coalfields Limited	CIL subsidiary, Bilaspur, Chhattisgarh

Abbreviation	Full Form	Definition / Context
SERF	Socio-Economic Reporting Framework	ICMM framework for mining company social performance reporting
SHG	Self-Help Group	Small group of rural women/men for microfinance and economic activity
SIA	Social Impact Assessment	Independent assessment of project's social impact
SLM	Slum Development KPI code prefix	Prefix for slum area development KPI codes
SoP	Standard Operating Procedure	Documented procedure setting out how a recurring process is to be carried out
SPT	Sports KPI code prefix	Prefix for sports and culture KPI codes
ST	Scheduled Tribe	Constitutionally recognised indigenous tribal community
ST	Short-Term KPI	KPI measurable 0–12 months; mandatory for CSR-2 and quarterly monitoring
STP	Sewage Treatment Plant	Facility for treating wastewater before discharge
TB	Tuberculosis	Communicable disease of particular relevance in coal-belt communities, addressed under Schedule VII clause (i)
TEC	Technology/R&D KPI code prefix	Prefix for R&D and incubation KPI codes
ToC	Theory of Change	Logical framework linking inputs to intended long-term outcomes
Tool 1 to Tool 22	Implementation tool series	The single continuous numbering used across the framework for all twenty-two implementation tools and templates
TPA	Third-Party Agency	Independent external agency for monitoring or assessment
TSP	Tribal Sub-Plan	CIL policy component for ST communities
UC	Utilisation Certificate	Document certifying CSR funds have been used for approved purpose
UHC	Universal Health Coverage	Access to quality health services without financial hardship
ULB	Urban Local Body	Elected local self-government in urban areas
UN	United Nations	
UNDP	United Nations Development Programme	UN agency for sustainable development
VB-G RAM G (formerly MGNREGS)	Viksit Bharat – Guarantee for Rozgar and Ajeevika Mission (Gramin) Act, 2025	Rural employment guarantee mission; replaced the Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA), 2005, with effect from 1 July 2026
VDC	Village Development Committee	Community committee for local development planning
VET	Veterans KPI code prefix	Prefix for armed forces veterans KPI codes
WASH	Water, Sanitation and Hygiene	Composite thematic area covering drinking water supply, sanitation facilities and hygiene behaviour change
WCL	Western Coalfields Limited	CIL subsidiary, Nagpur, Maharashtra

Abbreviation	Full Form	Definition / Context
WSH	WASH KPI code prefix	Prefix for water, sanitation and hygiene KPI codes

Section 2 - Technical Terms and Framework Concepts

Definitions of key technical and policy concepts used in the framework, templates, and KPI workbook.

Term	Definition and Policy Basis
25 km Rule	CIL CSR Policy requirement that 80% of CSR funds are spent within 25 km of mine/project sites, mines, area HQ, or company HQ; 20% within the operating state.
Additionality	CSR must supplement government development investments and must not substitute statutory obligations or entitlements. Under the Companies (CSR Policy) Rules, 2014 and Section 135 of the Companies Act, 2013, activities required by law cannot be counted as CSR, and CSR must not duplicate or replace government scheme spending for the same location, beneficiary group, and purpose.
Annual Action Plan (AAP)	Board-approved CSR project plan for each financial year, required under Companies (CSR Policy) Rules, 2014 Rule 5, including project list, mode of execution, budget, schedule, monitoring mechanism and impact assessment details.
Article 243G - Gram Panchayat as Statutory Institution	Article 243G of the Constitution of India vests Gram Panchayats with powers and authority to function as institutions of self-government. In the context of this framework, it establishes that a Gram Panchayat is a statutory local body - not merely an informal community group. Relevance to CSR asset handover (latest update, Framework Tool 8, Part D): CSR assets must be transferred to the Gram Panchayat as a statutory institution, not to any individual office-bearer (such as a Sarpanch in personal capacity). A transfer to an individual office-bearer does not vest the asset in the institution and creates ownership ambiguity at the time of office change. The handover document must name the receiving institution, and a resolution of the Gram Panchayat or receiving body must be on record before the handover is executed. Policy basis: Article 243G, Constitution of India; Companies (CSR Policy) Rules, 2014, Rule 4(1); Framework Tool 8, Part D.
Asset Sustainability	Framework requirement that every infrastructure project must have an O&M plan, asset custodian, operating cost source, and functionality audit schedule before approval.
Baseline Survey	Pre-project data collection to establish the starting condition against which project outcomes are measured; required for credible impact assessment.
Coal Sector Specificity	Framework design principle that recognises coal mining communities have specific needs (respiratory health, water depletion, displacement, mine closure) that differ from generic CSR approaches.
Community Transition	CSR activities supporting mine-affected communities before, during, and after mine closure, aligned with the Ministry of Coal's RECLAIM framework - excluding statutory mine closure obligations. The framework (Section 4.4, latest update) requires CSR planning to explicitly address all three mine lifecycle stages: (a) Active Mining Stage - in-migration pressure, PAF displacement impact, and early community infrastructure; (b) Declining and Closure Stage - livelihood diversification and reducing community dependence on mine employment; (c) Post-Closure Stage - sustaining community assets and O&M continuity for residual populations, including tribal communities. Just transition planning applies from the commencement of mining activity, not only at the closure phase. Policy basis: Companies (CSR Policy) Rules, 2014, Rule 4(1); Ministry of Coal RECLAIM Framework; Framework Section 4.4.

Term	Definition and Policy Basis
Community Health Sensitisation Coverage	A framework KPI (latest update) measuring the percentage of target households reached through community-directed health awareness sessions on nutrition, hygiene, and preventive health. This indicator was introduced to replace miners' health insurance as a CSR output in Module D of the Implementation Tools. The change reflects MCA General Circular No. 14/2021, FAQ 4.1(iv), which excludes 'activities benefitting employees of the company as defined in section 2(k) of the Code on Wages, 2019' from eligible CSR expenditure. Health insurance or medical treatment for mine workers and their families is an employee benefit, not a community CSR activity, and must be funded from the employee welfare budget. Community health sensitisation, by contrast, targets surrounding communities and qualifies under Schedule VII clause (i). Policy basis: MCA General Circular No. 14/2021, FAQ 4.1(iv); Schedule VII(i), Companies Act, 2013; Framework Implementation Tools, Module D (latest update).
Convergence	Coordination of CSR with government schemes to avoid duplication; CSR fills gaps and adds value without substituting government entitlements. Required under the additionality principle of the Companies (CSR Policy) Rules, 2014.
CSR Committee	Board-level committee mandated under Section 135 of Companies Act, 2013 for recommending CSR policy, AAP, budget, monitoring framework and impact assessment reports.
CSR Nodal Officer	The designated company officer responsible for day-to-day CSR operations, including signing monitoring reports, project completion certificates, and impact assessment documentation on behalf of the company. This designation (latest update across Implementation Tools v9) replaces the previous use of 'Head - CSR Department' as an operational signatory in framework templates. The CSR Nodal Officer is not the same as the CSR Committee Chairperson (who is a Board-level role under Section 135(1) of the Companies Act, 2013). The Nodal Officer acts as the operational point of contact between the implementing agency and the company's CSR governance structure. For CIL subsidiaries, the designation and delegation thresholds are governed by the CIL CSR Policy August 2024. Policy basis: Section 135, Companies Act, 2013; Companies (CSR Policy) Rules, 2014, Rule 4; CIL CSR Policy August 2024; Framework Tools 7, 8, and 9 (latest update).
Community Trust and Social Value Index	100-point framework index measuring community trust and social value arising from CSR activities across 8 dimensions including community trust, asset sustainability, outcome effectiveness, and transparency. Anchored to MCA General Circular No. 14/2021, FAQ 4.3, which states: 'Companies shall not use CSR purely as a marketing or brand building tool for their business, but brand building as a collateral benefit does not vitiate the spirit of CSR.' CSR communications may reference goodwill and community trust as collateral outcomes but must not frame CSR as a commercial marketing or advertising exercise. MCA FAQ 4.1(v) separately excludes sponsorship activities for deriving marketing benefits from eligible CSR expenditure. Policy basis: MCA General Circular No. 14/2021, FAQs 4.3 and 4.1(v); Framework Section 17 (Community Trust and Social Value Framework).
CSR Performance Index (CPI)	Framework's 10-dimension composite scoring tool (0–100) for benchmarking CSR programme quality; two cohorts (PSU and Private); not a punitive ranking tool. Recognition bands (latest update): CSR Leader (80–100); Strong Performer (65–79); Progressing (50–64); Developing (below 50). Companies in the Exemplar band (score 7–10 per dimension) must evidence full implementing agency due diligence, competitive selection, and performance track record. Dimension 4 (Implementation Efficiency) now explicitly includes due diligence quality in its scoring rubric - absence of due diligence documentation caps the Dimension 3 (Programme Quality) score at 50% of maximum. Policy basis: Framework Section 14; CSR SDG-KPI Guidance Workbook, PERFORMANCE_INDEX sheet (latest update).
CSR-2 Filing	Annual CSR report filed on MCA portal under Companies (Accounts) Rules, 2014, Rule 12(1B) of Companies (CSR Policy) Rules, 2014; mandatory for all companies under Section 135.

Term	Definition and Policy Basis
Directly Affected Area	Villages and communities directly impacted by mining operations - priority beneficiary group under CIL CSR Policy.
Employee Benefit Exclusion	MCA General Circular No. 14/2021, FAQ 4.1(iv) expressly excludes from eligible CSR expenditure: 'activities benefitting employees of the company as defined in section 2(k) of the Code on Wages, 2019.' This means health insurance, accident insurance, medical treatment, occupational safety measures, or any other welfare activity directed at the company's own workforce - including contract labour on mine payrolls - cannot be counted as CSR, regardless of how the activity is framed. Separately, FAQ 4.1(v) excludes 'sponsorship activities for deriving marketing benefits for products or services.' In the coal sector context: miners' health insurance, ESI contributions, CMPF contributions, mine safety equipment, and occupational health screening for employees are excluded from CSR. Community-directed health programmes serving surrounding villages and non-employee populations are eligible under Schedule VII(i). Policy basis: MCA General Circular No. 14/2021, FAQs 4.1(iv) and 4.1(v); Code on Wages, 2019, Section 2(k); Schedule VII(i), Companies Act, 2013.
Five Per Cent Cap	Rule 7(1) of the Companies (Corporate Social Responsibility Policy) Rules, 2014 provides that administrative overheads shall not exceed five per cent of total CSR expenditure - applies to all Section 135 companies; DPE separately requires this for CPSEs.
Government Scheme Convergence and Additionality Review	A review, required under the Companies (CSR Policy) Rules, 2014 additionality principle, to confirm that proposed CSR projects are supplementary to - and do not duplicate - central or state government scheme funding for the same activity, location, and beneficiary group. Findings are documented in the project appraisal file and Annual Action Plan.
International Practice Comparison	Framework Section 15 element that benchmarks Indian coal companies' CSR governance maturity against international peers across five dimensions: community engagement, local development alignment, vulnerability focus, impact measurement, and transparency. Important interpretation note (latest update): A international practice comparison score measures the sophistication of CSR governance systems - formalised need assessments, KPI frameworks, impact tracking, and SDG-aligned disclosures - not the quantum or quality of community impact achieved. A lower score reflects an opportunity to formalise systems that are already delivering impact. Companies should communicate this distinction clearly in Annual Reports and stakeholder briefings to ensure accurate interpretation of benchmarking results. Policy basis: Framework Section 15 (International Practice Comparison); GRI 413-1; ICMM Principle 9; SEBI BRSR Principle 8.
Green Credit	Voluntary environmental credit awarded under Green Credit Rules, 2023 (notified 12th October 2023, Ministry of Environment, Forest and Climate Change) for eligible environmental activities; distinct from carbon credits under CCTS 2023. IMPORTANT LEGAL CAUTION (latest update): The permissibility of simultaneously earning monetisable Green Credits on activities funded through mandatory CSR has not been explicitly addressed in either the Green Credit Rules or the Companies (CSR Policy) Rules, 2014. Companies must obtain prior legal opinion from their Company Secretary before registering CSR-funded projects on the Green Credit Portal. Monetising credits on mandatory CSR activities may constitute indirect commercial benefit, which could be impermissible under MCA General Circular No. 14/2021, FAQ 4.3. Policy basis: Green Credit Rules, 2023 (notified 12th October 2023); MCA General Circular No. 14/2021, FAQ 4.3; Framework Section 16.
Impact Assessment	

Term	Definition and Policy Basis
Implementation Efficiency	Dimension 4 of the 10-dimension CSR Performance Index in the CSR SDG-KPI Guidance Workbook (weight: 10%). Scores the quality of project execution covering: percentage budget utilised; percentage milestones completed on schedule; utilisation certificates obtained; implementing agency CSR-1 verified. Updated scoring rubric (latest update, PERFORMANCE_INDEX sheet): Exemplar band (7–10) - full due diligence documentation on record; competitive selection evidenced; implementing agency track record for similar projects in comparable geographies confirmed. Progressing band (4–6) - partial due diligence; some selection documentation. Developing band (1–3) - due diligence absent or incomplete; same implementing agency re-used without performance review. Policy basis: Companies (CSR Policy) Rules, 2014, Rule 4(1); CSR SDG-KPI Guidance Workbook, PERFORMANCE_INDEX sheet, Dimension 4 (latest update); Framework Section 14.
Indicative Indicator	A KPI or metric in the framework tagged as 'Indicative' to signal that it is applicable only under specific, defined conditions - not universally mandatory for all projects of that type. Usage in this framework (latest update): 'Land reclaimed and made productive (hectares)' is tagged as an indicative indicator in Module D of the Implementation Tools. It is applicable only where CSR directly enables productive community use of already-reclaimed land - not to the reclamation activity itself, which is a statutory obligation under the Environment Protection Act, 1986 and the MMDR Act, 1957 and therefore excluded from eligible CSR. The 'Indicative' tag alerts the user that including this metric requires an explicit justification note in the Annual Action Plan that confirms the activity falls within the permitted scope. Policy basis: Non-Substitution Principle (Companies (CSR Policy) Rules, 2014, Rule 2(1)(d)(vi), which excludes activities carried out for fulfilment of any other statutory obligation under any law in force in India); Environment Protection Act, 1986; MMDR Act, 1957; Framework Implementation Tools, Module D (latest update).
Implementing Agency	Organisation executing CSR projects on behalf of the company; must register on Form CSR-1 where applicable; eligibility governed by Companies (CSR Policy) Rules, 2014, Rule 4(1). Due diligence (Tool 15, latest update) covers: CSR-1 registration and eligibility; thematic track record; geographic experience; financial management systems; HR and field presence; monitoring capability. Matters requiring further enquiry requiring escalation: (a) project concentration risk - same agency proposed for two or more concurrent projects in an identical thematic or geographic area without competitive selection rationale; (b) re-selection without impact review - same agency re-proposed in the same operational area before an independent impact assessment of prior project is completed (recommended minimum interval: 12 months); (c) inappropriate influence - any external direction to select a specific agency must be recorded in PAC minutes. Due diligence documentation is a condition for full Dimension 3 (Programme Quality) score under the CSR Performance Index. Policy basis: Rule 4(1) Companies (CSR Policy) Rules, 2014; MCA General Circular No. 14/2021; Framework Tool 15 (revised, latest update); CPI Workbook, Dimension 3.
Local Area Priority	Section 135 preference for CSR in areas where the company operates; CIL policy specifies 80:20 geographic rule.
Just Transition	The process of ensuring that communities dependent on a coal mine are supported through the economic and social shifts that occur across the full mine lifecycle - not only at mine closure. In this framework (Section 4.4, latest update): Just transition planning begins at the Active Mining Stage and continues through the Declining/Closure Stage to the Post-Closure Stage. CSR activities under just transition include: in-migration management and early community infrastructure (Active Stage); livelihood diversification and reducing mine-employment dependency (Closure Stage); sustaining assets and supporting residual communities, especially tribal populations (Post-Closure Stage). Just transition CSR must be distinguished from statutory mine closure obligations (environmental clearance conditions, R&R compensation, MMDR compliance), which are not eligible for CSR. Policy basis: Companies (CSR Policy) Rules, 2014, Rule 4(1); Ministry of Coal RECLAIM Framework; ILO Guidelines on Just Transition; Framework Section 4.4.

Term	Definition and Policy Basis
Mine Lifecycle	Phased approach to CSR planning covering pre-mining, active operation, expansion, closure, and post-closure - each phase has distinct community needs and eligible CSR activities. The framework (Section 4.4, latest update) formalises three CSR-specific stages: (a) Active Mining Stage; (b) Declining and Closure Stage; (c) Post-Closure Stage. Just transition planning applies from the Active Mining Stage, not only at closure. Activities constituting statutory mine closure, R&R compensation, environmental clearance compliance, or consent conditions are excluded from CSR regardless of lifecycle stage. Policy basis: Companies (CSR Policy) Rules, 2014, Rule 4(1); MMDR Act, 1957; Ministry of Coal RECLAIM Framework; Framework Sections 4.4 and 8.16.
National Indicator Framework (NIF)	MoSPI framework of 284 national indicators tracking India's SDG progress; used in the framework as baseline context for CSR project SIAs.
Non-Substitution Principle	CSR must not be used to discharge statutory obligations (mine closure, R&R compensation, environmental clearance conditions, consent conditions); these must be funded separately.
Administrative Overheads	[STATUTORY] Expenses incurred by the company for general management and administration of Corporate Social Responsibility functions. The term expressly excludes expenses directly incurred for the designing, implementation, monitoring and evaluation of a particular CSR project. Administrative overheads shall not exceed five per cent of the total CSR expenditure of the company for the financial year. Source: Rules 2(1)(b) and 7(1), Companies (Corporate Social Responsibility Policy) Rules, 2014.
Capital Asset	[STATUTORY] An asset created or acquired through CSR expenditure. Such an asset shall be held by a company established under section 8 of the Act having CSR registration, or by a beneficiary of the CSR project in the form of a self-help group, collective or entity, or by a public authority. Source: Rule 7(4), Companies (Corporate Social Responsibility Policy) Rules, 2014.
Impact Assessment	[STATUTORY] An assessment carried out through an independent agency of CSR projects having outlays of Rs. 1 crore or more which have been completed not less than one year earlier, required of companies having an average CSR obligation of Rs. 10 crore or more in the three immediately preceding financial years. The report is placed before the Board and annexed to the annual report on CSR. Source: Rule 8(3), Companies (Corporate Social Responsibility Policy) Rules, 2014.
Materiality	[FRAMEWORK DEFINITION] In this framework, the principle that CSR planning and reporting should concentrate on those community needs and outcomes that are most significant to the affected population and to the company's operating context. This is a framework-specific usage and is not a statutory definition.
Social Value	[FRAMEWORK DEFINITION] In this framework, the benefit experienced by a community as a result of CSR activity, recorded through outcome and impact indicators. It is not expressed in monetary terms and no financial valuation is proposed. This is a framework-specific usage and is not a statutory definition.
Community Trust	[FRAMEWORK DEFINITION] In this framework, the confidence of a host community in a coal company, evidenced through grievance resolution, participation in consultation, asset sustainability and beneficiary satisfaction. Recorded through the Community Trust and Social Value Index. This is a framework-specific usage and is not a statutory definition.
Common CSR Theme	[GOVERNMENT GUIDELINE] A thematic area notified by the Department of Public Enterprises towards which Central Public Sector Enterprises are expected to direct a substantial share of annual CSR expenditure, with preference to aspirational districts. Where a Common CSR Theme applies, the thematic expectation prevails over the portfolio reference point recommended in this framework. Source: Department of Public Enterprises guidelines on CSR for CPSEs, as amended from time to time.

Term	Definition and Policy Basis
Ongoing Project	Multi-year CSR project with defined phases; unspent amounts must be transferred to the Unspent CSR Account and used within 3 years per Section 135(6).
PAF (Project-Affected Family)	Project-affected families, as defined under the applicable policy or legal framework governing land acquisition, rehabilitation and resettlement in the relevant State. Identified in CIL CSR Policy as a primary CSR beneficiary group. This framework does not create a separate definition, and the term is not used interchangeably with mining-affected communities generally.
Portfolio Diversification Check	A governance check recommended under the proposed framework, applied at Stage 7 (Project Prioritisation) before the Annual Action Plan is finalised. It is not a statutory requirement. The check provides that: (a) no single project type should account for more than about forty per cent of the total CSR budget for the financial year, unless supported by a fresh need-assessment finding approved by the CSR Committee; (b) where the same project type is proposed for a third consecutive year, the CSR Committee should formally record reasons and confirm continued community need through an updated baseline assessment before according approval. Purpose: reduces the risk of over-concentration in project types that are administratively simpler to deliver (such as Mobile Medical Units) at the expense of portfolio breadth, and supports Dimension 3 (Project Coverage Across Schedule VII Themes) scoring under the CSR Performance Index. Policy basis: Companies (CSR Policy) Rules, 2014, Rule 5 (AAP content); Framework Section 7; CSR SDG-KPI Guidance Workbook, Dimension 3 rubric.
Project Concentration Risk	A matter requiring further enquiry category in Tool 15 (Due Diligence Checklist, latest update) applicable when the same implementing agency is proposed for two or more concurrent projects in an identical thematic area or identical geographic area without documented competitive selection rationale. Risks associated with project concentration: diminished competitive pressure on agency quality; reduced ecosystem of capable implementing partners; over-dependence on a single implementing partner, which concentrates delivery risk; potential for inappropriate influence in project selection. The proposed Project Appraisal Committee should record a documented rationale in its minutes when the same agency is selected for concurrent projects in the same area. Where no documented rationale is available, the selection must be reopened to competitive evaluation. Related concept: see Re-selection Cooling Interval for the time-based check on sequential re-selection in the same operational area. Policy basis: Companies (CSR Policy) Rules, 2014, Rule 4(1); Framework Tool 15 (revised matters requiring further enquiry, latest update); CIL CSR Policy August 2024.
Re-selection Cooling Interval	The minimum recommended waiting period before the same implementing agency can be re-selected for a project in the same operational area. Under the revised Tool 15 (latest update): re-selection in the same area is permissible once an independent impact assessment of the agency's prior completed project in that area has been conducted and reviewed by the CSR Committee. The recommended minimum interval is twelve months or one complete project cycle, whichever is longer. Rationale: allows adequate time for measurable community outcomes to materialise and be assessed; prevents repeat-project lock-in that denies communities the benefit of fresh needs assessment; enables the CSR Committee to make an evidence-based decision on renewal. The cooling interval does not prevent an agency from working in a different thematic area or geographic area during the interval period. Policy basis: Companies (CSR Policy) Rules, 2014, Rule 8(3) (impact assessment requirement); Rule 4(1) (IA eligibility and selection); Framework Tool 15 (revised, latest update); Framework Section 9 (Stage 9 - IA Onboarding).
Schedule VII	Annexure to Companies Act, 2013 Section 135 listing 12 eligible CSR activity categories (i) through (xii); amended by multiple gazette notifications; defines outer boundary of CSR eligibility.
Social Impact Assessment (SIA)	Structured independent assessment of social impacts; disclosure required under BRSR Principle 8 Essential Indicator 1 for listed companies.

Term	Definition and Policy Basis
Unspent CSR Amount	CSR funds not spent during the FY; transferred to Unspent CSR Account or PM CARES/PMNRF per Section 135(6) - not lapsed as profit.
Vulnerability Mapping	Process of identifying and documenting vulnerability of community members (by gender, caste, disability, PAF status, poverty level) to ensure CSR reaches the most marginalised.

Recently Added Term (Companies (CSR Policy) Amendment Rules, 2026)

Zero Coupon Zero Principal (ZCZP) Instrument / Rule 4A:A security issued by a Not-for-Profit Organisation registered with the Social Stock Exchange segment of a recognised stock exchange, carrying no interest and no repayment of principal. Rule 4A, inserted by the Companies (CSR Policy) Amendment Rules, 2026 (G.S.R. 415(E) dated 27-05-2026), permits a company to implement CSR activity by subscribing to such an instrument, subject to a cap of 10 per cent of total CSR expenditure for the relevant financial year. Projects funded this way are exempt from the independent impact assessment otherwise required under Rule 8(3). Distinct from Green Credits. Policy basis: Rule 4A, Companies (CSR Policy) Rules, 2014 (inserted 2026); Framework Section 16.5.

Sources

Companies Act, 2013 (Section 135 and Schedule VII as amended) | Companies (CSR Policy) Rules, 2014, as amended by G.S.R. 644(E) dated 12-09-2014, G.S.R. 43(E) dated 19-01-2015, G.S.R. 540(E) dated 23-05-2016, G.S.R. 895(E) dated 19-09-2018, G.S.R. 526(E) dated 24-08-2020, G.S.R. 40(E) dated 22-01-2021, G.S.R. 715(E) dated 20-09-2022, G.S.R. 452(E) dated 07-07-2025, and G.S.R. 415(E) dated 27-05-2026 (latest amendment, inserting Rule 4A on CSR implementation through a Social Stock Exchange instrument) | MCA General Circular No. 14/2021 (CSR FAQs - available at coal.gov.in) | MCA General Circular No. 21/2014 | CIL CSR Policy August 2024 (coalindia.in/policies) | DPE Office Memorandum dated 10-12-2018 (No. CSR-08/00021/2018-Dir(CSR)) - CPSE CSR Guidelines | Green Credit Rules, 2023 (notified 12th October 2023, MoEFCC) | Article 243G, Constitution of India | Code on Wages, 2019, Section 2(k) | SEBI BRSR Circular 2021 | GRI Standards (GRI 413-1, GRI 12 (coal sector standard)) | ICMM Principle 9 | Ministry of Coal RECLAIM Framework | ILO Guidelines on Just Transition | CSR SDG-KPI Guidance Workbook (IICA SBE, latest update)

Note on GRI Standards applicability

GRI 12: Coal Sector 2022 is the applicable GRI Sector Standard for coal companies and took effect for reporting from 1 January 2024. GRI 14: Mining Sector 2024, effective 1 January 2026, covers the extraction and primary processing of metallic and non-metallic minerals and expressly excludes coal, oil and gas; it is therefore relevant to an Indian coal company only where that company also has substantial non-coal mineral activities, for example in critical minerals. GRI 413: Local Communities remains the applicable Topic Standard for community engagement and impact assessment disclosures.

DOCUMENT 6

of the Comprehensive CSR Framework for Indian Coal Companies

International Practice Comparison Addendum

International Comparison and Improvement Pathway

Prepared by

School of Business Environment

Indian Institute of Corporate Affairs

An institution under the aegis of the Ministry of Corporate Affairs, Government of India

For India's coal companies

Commissioned by the Ministry of Coal, Government of India

Contents of Document 6

International Practice Comparison Addendum

Indicative movement in position on adoption

The Addendum assesses eight dimensions of publicly disclosed process maturity, each scored out of five, giving a composite out of forty. Coal India Limited's assessed baseline is 18 out of 40. Where the framework is adopted in full, the dimension-level targets set out in the improvement table sum to 32 out of 40. On that basis the assessed position of Coal India Limited would move to 32 out of 40. The assessment indicates scope for strengthening selected dimensions of CSR process maturity and disclosure, for which the framework provides a structured pathway. The comparison is presented for reference only and is not a ranking.

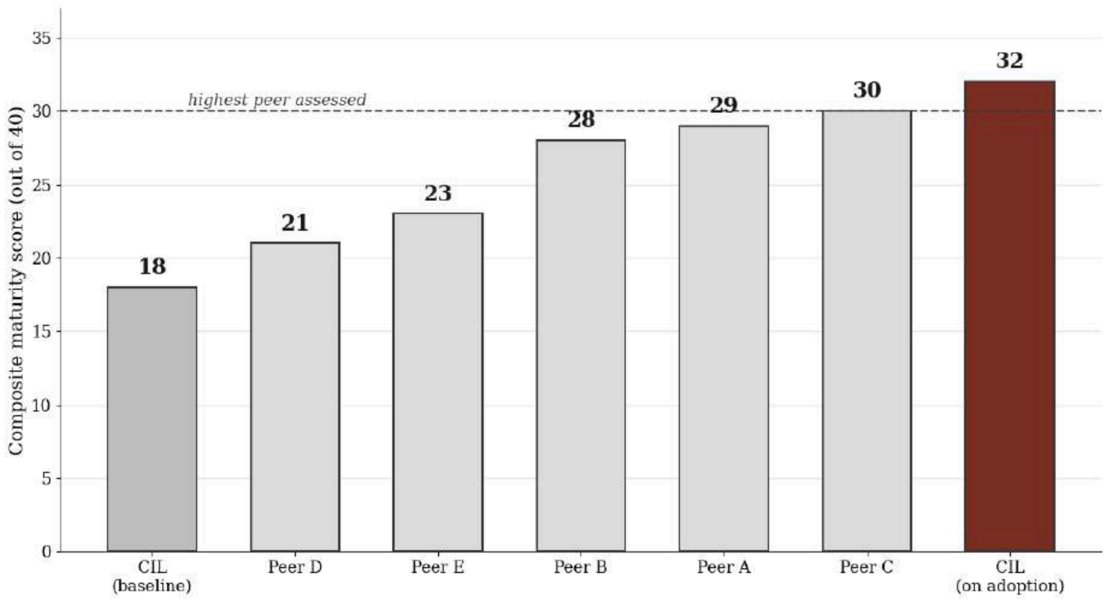

Figure 6: Indicative movement in assessed process maturity on full adoption of the framework

How to read this figure. Each bar is one company's assessed score for the maturity of its publicly disclosed CSR processes, out of a possible 40. The five grey bars in the middle are the international comparators studied, arranged in ascending order of assessed score. The pale bar on the left is Coal India Limited's assessed baseline of 18, and the dark bar on the right is the position of 32 that the dimension-level targets would produce on full adoption of this framework. The dashed line marks Peer C at 30, the highest peer assessed. The figure measures documentation and systems, not the scale or the quality of community work, on which Indian coal companies compare very differently.

Source: Scores constructed by the Indian Institute of Corporate Affairs for this framework from the sustainability, ESG and annual reports published by the five anonymised comparators, Peer A to Peer E, for the reporting years stated in this Addendum.

Basis and limitations. *The bars measure the maturity of publicly disclosed CSR processes and systems only. They do not measure the scale, quality or adequacy of any company's community work or CSR expenditure. Disclosure obligations differ between jurisdictions, so a lower bar may reflect what a company is required to publish rather than what it does. The indicative position of 32 is a planning target derived from the* *dimension-level targets in this Addendum and is not a forecast. No adverse inference should be drawn about any company included in the comparison.*

Two qualifications apply. The comparison addresses the maturity of disclosed processes and systems, not the adequacy or the quality of any company's CSR expenditure. The scores are constructed by this framework for internal reference; they are not externally published, externally audited or externally awarded ratings, and the maturity bands are classifications used within this framework rather than recognised certifications.

STRUCTURE OF THIS ADDENDUM

‣ Part A - CIL/Coal Sector Baseline Study: Current CSR Practice, Governance Maturity, and Data Quality

‣ Part B - Peer Comparison: CIL Group and International Coal and Mining Comparators (Scored)

‣ Part C - Gap Assessment: CIL Current Practice Against International Reference Practices

‣ Part D - Recommendations: Actionable, Prioritised Actions for Closing the Gaps

‣ Part E - Company-Level Benchmark Table (Five Global Companies)

‣ Part F - Benchmarking Indicators for Indian Coal Companies

All data in Parts A and B are sourced exclusively from: Ministry of Coal Annual Reports 2023-24 and 2024-25; CIL Annual Report 2024-25 and BRSR FY 2023-24; PIB press releases (with PRIDs); MCA CSR-2 filings; CEEW 2024; and the published sustainability and ESG reports of the five anonymised comparators, Peer A to Peer E, for the reporting years stated in Part B. No secondary or aggregator sources are used.

PART A - BASELINE STUDY: CIL AND INDIAN COAL SECTOR CSR

A.1 Overview of Coal Sector CSR in India

India's coal sector, dominated by Coal India Limited (CIL) has been subject to mandatory CSR provisions under Section 135 of the Companies Act, 2013 since FY 2014-15. Other key public sector coal companies include NLC India Limited (NLCIL) and The Singareni Collieries Company Limited (SCCL). A growing number of private coal companies have also become eligible since the commercial mining reform of 2020.

This baseline study establishes the current state of coal-sector CSR across seven dimensions: (1) CSR expenditure and compliance; (2) thematic coverage; (3) governance and planning maturity; (4) need assessment and stakeholder engagement; (5) monitoring and reporting quality; (6) SDG and KPI alignment; and (7) government scheme additionality review. It draws exclusively on official annual report data, MCA filings, and Ministry of Coal publications.

A.2 CSR Expenditure - Compliance and Scale

FY	CSR Spend	Source	Notes	Status
FY 2019-20	Rs. 470 Cr	CIL Annual Report FY20	-	Exceeded obligation
FY 2020-21	Rs. 554 Cr	CIL Annual Report FY21	-	Exceeded obligation
FY 2021-22	Rs. 588 Cr	CIL Annual Report FY22	-	Exceeded obligation
FY 2022-23	Rs. 513 Cr	CIL Annual Report FY23	-	Slight shortfall vs prior year; post-COVID recovery
FY 2023-24	Rs. 654.49 Cr	PIB Nov 2024 (PRID 2103573); CIL AR 2024-25	Full year, consolidated CIL + subsidiaries	Highest ever full-year CIL CSR expenditure
FY 2024-25 (Jan–Nov)	Rs. 637.89 Cr	MoC Year-End Review Dec 2024 (PIB PRID 2088467)	11 months only	14% higher than same period in 2023

A.3 Thematic Coverage - Current State

Analysis of CIL and subsidiary Annual CSR Reports for FY 2023-24 reveals a significant concentration of CSR spend in health, education, and rural development, with several Schedule VII clauses receiving minimal or no investment. The following table presents the indicative thematic distribution based on consolidated CIL group CSR data.

Note: Thematic allocation of CSR expenditure by CIL and its subsidiaries is governed by the DPE Office Memorandum dated 10 December 2018 (No. CSR-08/00021/2018-Dir(CSR)), which prescribes priority areas including health, education, drinking water, sanitation, skill development, rural development, sports, and environmental initiatives. The distribution observed below therefore reflects compliance with this mandate and does not represent independent thematic choices by individual companies. Clauses receiving lower investment are not areas of omission by CIL but fall outside the DPE-prescribed priority thematic areas.

Schedule VII Clause	Est. Spend Share	Coverage	Notes
(i) Health, Nutrition & WASH	~24%	Very High	Largest single theme - MMUs, hospitals, health camps, WASH
(ii) Education & Vocational Skills	~28%	Very High	Largest share - schools, scholarships, digital learning, skill development
(iii) Gender Equality & Inclusion	~5%	Medium	Women SHGs, girls' education; PAF/SC/ST inclusion ad-hoc, not systematic

Schedule VII Clause	Est. Spend Share	Coverage	Notes
(iv) Environment & Natural Resources	~12%	High	Plantation, eco-parks, water conservation - driven by MoC targets
(v) Heritage, Art & Culture	~1%	Very Low	Minimal spend; cultural initiatives ad-hoc
(vi) Armed Forces Veterans	~0.5%	Very Low	Occasional; not a planned pillar in most subsidiaries
(vii) Sports Training	~4%	Medium	Sports academies (CCL, MCL notable); not sector-wide
(viii) PM Funds & Welfare	~2%	Low	PM CARES contributions during COVID; now minimal
(ix) R&D / Incubation / IITs	~1%	Very Low	Isolated IIT collaborations; not systematic
(x) Rural Development	~18%	High	Rural roads, community halls, anganwadis - widely covered
(xi) Slum Development	~1%	Very Low	Near mine towns; not planned systematically
(xii) Disaster Management	~3%	Low	Reactive; flood/cyclone relief; not embedded in AAP

Source: CIL/SECL/MCL/NCL/CCL/NLCIL Annual CSR Reports 2023-24; Ministry of Coal Year-End Review 2024 (indicative distribution).

A.4 Governance and Planning Maturity

Governance Element	Current State (CIL Group)	Gap / Observation
Board CSR Committee	Present in all CIL subsidiaries (statutory under Section 135)	Meets statutory minimum; minutes not always publicly disclosed
Annual Action Plan	Prepared annually; Board approved	Quality variable across subsidiaries; some are project lists, not strategic plans
Need Assessment	Conducted for major projects in MCL, SECL, NCL; ad-hoc elsewhere	No standardised format; rarely village-level vulnerability mapped
Stakeholder Consultation	Done informally; consultation minutes not always maintained	Not formalised; community voice not evidenced in project selection rationale
Implementing Agency DD	CSR-1 verification done; full due diligence variable	No standardised checklist across subsidiaries; SECL more rigorous than others
Government Scheme Convergence and Additionality	Acknowledged in policy; not systematic in practice	No formal convergence review note in AAP process
Unspent CSR Account	Used where required; broadly compliant	Classification of projects as 'ongoing' is inconsistent across subsidiaries
Website Disclosure	Basic disclosure on company and MoC websites	Quality variable; some subsidiaries disclose only total spend without project detail
Impact Assessment	Triggered for some large projects; not systematic	Rule 8(3) compliance inconsistent; baseline data often unavailable for comparison

Governance Element	Current State (CIL Group)	Gap / Observation
CSR-2 MCA Filing	Filed annually; broadly compliant	Some subsidiaries file late; data fields not standardised across group

A.5 Monitoring, Reporting, and Data Quality

CIL's BRSR FY 2023-24 discloses: CSR spend of Rs. 654.49 crore; 35,54,740 estimated beneficiaries; geographic focus in 8 states across 310 mines. The BRSR discloses gross beneficiary count but does not disaggregate by SC/ST, gender, PwD, or PAF category systematically. Output-level KPIs are reported for flagship projects (e.g., MCL's medical college, NCL's skill centres) but outcome and impact KPIs are not yet standard elements of most subsidiary reports. Utilisation certificates are collected but not publicly disclosed. Third-party monitoring is used in selected large projects; not sector-wide. GRI reporting: CIL references GRI disclosures in its Annual Report but does not publish a standalone GRI-referenced sustainability report. GRI 413-1 (Local Communities) data is partially present but mine-site-disaggregated community data is not published.

A.6 SDG and KPI Alignment

SDG mentions are present in CIL's Annual Report and some subsidiary CSR reports but at a headline level - for example 'our CSR is aligned with SDG 3 and SDG 4.' Activity-level SDG mapping (i.e., which specific SDG target a project contributes to) is not documented in any CIL subsidiary AAP reviewed. KPI targets are set for flagship projects in some subsidiaries (MCL, SECL, NCL lead; CCL, WCL, ECL lag significantly). Output KPIs dominate; outcome and impact KPIs are not yet standard elements of routine monitoring. No subsidiary currently uses a standardised KPI bank applicable across all projects.

A.7 Baseline Summary

The analysis in Sections A.2 to A.6 establishes that CIL group CSR is characterised by strong financial compliance and scale of investment, with significant scope for improvement in planning formalisation, outcome measurement, data disaggregation, and government scheme additionality. A scored assessment of CIL's CSR maturity against international comparators, covering eight dimensions within the operational control of CIL and its subsidiaries, is presented in Part B of this Addendum.

PART B - PEER BENCHMARKING: CIL GROUP vs. GLOBAL COAL COMPANIES

B.1 Benchmarking Methodology

> **Basis and limitations.** *The peer comparison uses only information published by the comparator companies themselves, in the reporting years stated, and applies a scoring method constructed by this framework. Disclosure practice varies between jurisdictions and reporting standards, so a lower score may reflect*

differences in what a company is required to publish rather than differences in what it does. The scores are not externally published, externally audited or externally awarded ratings, and no adverse inference about any company included in the comparison should be drawn from them. They are included to help Indian coal companies identify practices worth considering, and for no other purpose.

The peer benchmarking compares CIL (representing Indian public-sector coal) against five global comparators across eight dimensions relevant to community-facing CSR. Scores are assigned on a 0–5 scale per dimension (0=absent, 1=initial, 2=developing, 3=established, 4=advanced, 5=leading practice). Total score is out of 40. Scoring is based exclusively on publicly available, primary-source data from official company sustainability reports, ESG data books, and annual reports as cited.

The five comparators are identified in this Addendum as Peer A to Peer E. Peer A is a listed coal and energy producer (Sustainability Report 2023-24); Peer B is a listed coal producer (Sustainability Report 2024); Peer C is a global diversified miner with coal operations (Sustainability Report 2024 and ESG Data Book 2024); Peer D is a state-linked coal enterprise (ESG Report 2024); and Peer E is a state-linked coal company (Sustainability Report 2024). Note on anonymisation: selected international coal and mining companies were used for comparative benchmarking. The comparators are not identified by company or country name in the narrative, and the same Peer identifier is used consistently throughout. The source documents relied upon are the companies' own published sustainability, ESG and annual reports for the years stated, and they are listed in the References.

Important scope note: This benchmarking covers community-facing CSR practices only. It does not include workforce safety, DEI, OHS, employee welfare, or environmental compliance metrics, which are excluded from the CSR scope of this framework.

B.2 Scored Peer Benchmarking Table

Dimension (Max 5)	CIL (India)	Peer A	Peer B	Peer C	Peer D	Peer E
Community needs assessment and engagement quality	2	5	4	4	3	3
Local economic development (enterprise, livelihood, procurement)	2	5	4	3	3	4
Vulnerable group targeting (women, tribal, displaced persons)	3	4	3	3	2	3
Mine lifecycle community transition planning	2	3	5	4	2	3
Grievance mechanism quality (registration, tracking, resolution)	2	3	3	5	2	2
CSR reporting maturity (data quality, mine-site detail)	3	4	4	5	3	3
SDG and KPI alignment (activity-level mapping)	2	3	3	4	3	2

Dimension (Max 5)	CIL (India)	Peer A	Peer B	Peer C	Peer D	Peer E
Government scheme additionality (or equivalent)	2	2	2	2	3	3
TOTAL SCORE (out of 40)	**18/40**	**29/40**	**28/40**	**30/40**	**21/40**	**23/40**

B.2a - Basis for CIL's Baseline Score of 18/40: Dimension-Wise Rationale

The composite score of 18 out of 40 assigned to Coal India Limited (CIL) in the peer benchmarking table above reflects the current state of community-facing CSR practice as documented in CIL's officially published Annual Reports, BRSR FY 2023-24, Ministry of Coal Year-End Reviews, and MCA CSR-2 filings. The score is not an assessment of CSR intent or financial commitment - CIL's CSR expenditure of Rs. 654.49 crore in FY 2023-24 is the highest recorded for the group in the disclosures reviewed and exceeds the statutory obligation under Section 135 of the Companies Act, 2013. Rather, the score measures the maturity of systems, formalisation of processes, and quality of evidence underpinning community investment. A score at the 'Developing' level on any dimension reflects an absence of documented process, not an absence of impact. The dimension-wise rationale for each score is set out below.

Dimension 1 - Community Needs Assessment and Engagement Quality: Score 2 of 5 (Developing). Need assessments are presently conducted according to local practice or only for major projects across the CIL group. A standardised format is not yet in common use across subsidiaries. Village-level vulnerability mapping by Scheduled Caste/Scheduled Tribe, Project-Affected Family (PAF), Persons with Disabilities, and women-headed households is not yet a standard element of the Annual Action Plan (AAP) process in most subsidiaries. Community consultation minutes are maintained in some locations and may be extended, and consultation outputs are not formally recorded as inputs to project selection. Source: CIL Group CSR Reports 2023-24; BRSR FY 2023-24 (Section B, P8); subsidiary AAP formats reviewed. Comparator benchmark: Peer A, Peer C, and Peer B embed formal annual stakeholder engagement with registered stakeholder lists, categorised engagement types, frequency records, and documented use of consultation results in investment planning, consistent with ICMM Principle 9. A score of 2 - rather than 1 - is assigned because some subsidiaries (MCL, SECL, NCL) do conduct project-level assessments, even without a standardised framework.

Dimension 2 - Local Economic Development (Enterprise, Livelihood, Procurement): Score 2 of 5 (Developing). CIL group CSR is predominantly service-delivery oriented, concentrated in health camps, school infrastructure, and skill training. No CIL subsidiary systematically tracks MSME or Self-Help Group (SHG) vendor engagement as a project completion deliverable. Local procurement within CSR project supply chains - the most direct economic multiplier of community investment - is not yet measured in a standard form or reported in any subsidiary annual report or BRSR filing reviewed. No enterprise and supplier development programme equivalent to international peers is documented within the CIL group. Source: CIL, SECL, MCL, NCL, CCL Annual CSR Reports

2023-24; BRSR P8 Essential Indicator 3 (local sourcing) - fields blank across subsidiaries reviewed. Comparator benchmark: Peer A discloses R793 million local procurement at two of its mines in its FY 2023-24 Sustainability Report.

Dimension 3 - Vulnerable Group Targeting (Women, Tribal Communities, Displaced Persons): Score 3 of 5 (Established). CIL's BRSR FY 2023-24 discloses 3,54,74,074 estimated beneficiaries and geographic concentration around mine communities, which inherently reaches Scheduled Tribe and PAF populations given the demographic profile of India's coalfields. Certain flagship projects - including MCL's healthcare programmes, NCL's skill centres, and tribal welfare initiatives in Jharkhand - specifically address marginalised communities. However, beneficiary data is not systematically disaggregated by SC/ST, gender, Persons with Disabilities, or PAF category in any subsidiary's annual report. Source: CIL BRSR FY 2023-24; subsidiary CSR reports. A score of 3, the strongest across the eight dimensions assessed, is assigned because the 80:20 geographic local area policy structurally directs CSR investment to mine-affected communities, providing an effective inclusion mechanism even where a formalised targeting framework is not yet in place.

Dimension 4 - Mine Lifecycle Community Transition Planning: Score 2 of 5 (Developing). No CIL subsidiary has integrated mine lifecycle community transition planning into its Annual Action Plan or CSR strategy as at FY 2023-24. The Ministry of Coal's RECLAIM Framework (PIB PRID 2213723, 2025) was launched after the review period and has not yet been operationalised in any subsidiary CSR plan. No CSR-specific programme addresses communities in villages proximate to mines scheduled for closure or production decline. Source: CIL and subsidiary AAPs reviewed; Ministry of Coal Year-End Review 2024; PIB PRID 2213723. Comparator benchmark: Peer B documents 2,963 acres restored in 2024 Sustainability Report, a 1.7:1 graded-to-disturbed land ratio, and post-mine land repurposed for conservation and renewable energy. Peer C applies the ICMM Closure Maturity Framework at two of its mine sites. A score of 2 reflects an absence of practice, not of intent.

Dimension 5 - Grievance Mechanism Quality (Registration, Tracking, Resolution): Score 2 of 5 (Developing). CIL's BRSR FY 2023-24, Section A, Item 23 discloses that community grievance mechanisms exist at mine sites but does not publish the number of grievances received, categorised, or resolved at mine or company level. No CIL subsidiary publishes a grievance count, type classification, or resolution rate in its annual report. The grievance mechanism is described as available but is entirely unquantified. Source: CIL BRSR FY 2023-24, Section A, Item 23; subsidiary annual reports. Comparator benchmark: Peer C tracked 1,334 community complaints through local grievance mechanisms in 2024, categorised by air emissions, livelihood impacts, and noise, and reported resolution status in the ESG Data Book 2024. The absence of published quantitative grievance data - which prevents communities from verifying that concerns were registered and acted upon - is the primary basis for the score of 2.

Dimension 6 - CSR Reporting Maturity (Data Quality, Mine-Site Disaggregation): Score 3 of 5 (Established). CIL's Annual Report and BRSR provide company-level aggregate CSR data filed consistently and on schedule. Subsidiary-level data is available across the CIL group. A score of 3 - rather than 2 - is assigned because CIL's reporting is systematic and consolidated at a level above most Indian coal companies, and BRSR compliance is substantially met at the Essential Indicators level. However, mine-site-disaggregated data - which project was delivered in which village, what outcome was measured, what grievance was received - is not published in any subsidiary annual report. No ESG Data Book equivalent (separating quantitative metrics from narrative) exists for CIL. BRSR P8 Leadership Indicators are frequently blank. Source: CIL Annual Report 2024-25; subsidiary BRSR submissions; MCA CSR-2 filings reviewed. Comparator benchmark: Peer C publishes a standalone ESG Data Book alongside its Sustainability Report; Peer D and Peer E maintain structured annual CSR datasets with mine-site breakdowns.

Dimension 7 - SDG and KPI Alignment (Activity-Level Mapping): Score 2 of 5 (Developing). SDG alignment in CIL group reporting is at headline level only - for example, 'our CSR is aligned with SDG 3 and SDG 4' - without specifying which SDG target a project contributes to. No subsidiary AAP reviewed contains activity-level SDG target mapping. No standardised KPI bank is applied across any CIL subsidiary. Output KPIs are measured for flagship projects in select subsidiaries; outcome KPIs are not yet standard elements of routine monitoring in all subsidiaries. Source: CIL, SECL, MCL, NCL Annual CSR Reports 2023-24. Comparator benchmark: Peer B maps community investment to specific SDG targets; Peer C references GRI 413-1 with mine-level outcome data. A score of 2 reflects the presence of SDG language without an operational measurement architecture.

Dimension 8 - Government Scheme Convergence and Additionality (or State-Scheme Equivalent): Score 2 of 5 (Developing). CIL's CSR policy acknowledges the principle of additionality to government spending, but no subsidiary produces a formal Government Scheme Convergence and Additionality Note as part of its AAP preparation process. No additional matrix confirming that proposed CSR projects fill genuine gaps not covered by existing public programmes in the same geography is prepared or published by any subsidiary. Source: CIL CSR Policy August 2024; subsidiary AAPs reviewed. A score of 2 - rather than 1 - reflects policy awareness and acknowledgement of the principle, even without systematic implementation. Comparator note: Peer D and Peer E score 3 on this dimension because mandatory state planning framework requirements are formally integrated into their CSR architecture - this provides the closest international analogue for the Government Scheme Convergence and Additionality requirement under Indian CSR Rules.

B.2b - Score Improvement Pathway: Scope for Strengthening Identified Dimensions

The assessment indicates that the assessed baseline of 18 out of 40 reflects scope for strengthening in process maturity, data architecture, and formalised documentation - not in financial commitment or community intent. Critically, six of the eight dimensions where CIL scores 2 are entirely within the company's control to improve, independent of any constraint arising from the Department of Public Enterprises (DPE) Office Memorandum dated 10 December 2018. The DPE mandate specifies thematic areas of priority spending (education, health, environment, skill development, rural development, and sports, among others) - it does not prescribe how needs are assessed, how KPIs are set, how grievances are tracked, or how data is reported. The score improvement pathway therefore operates on two parallel tracks: Track A for CIL and its subsidiaries operating within the DPE mandate, and Track B for private commercial coal companies who have full project-selection autonomy under Section 135 and Schedule VII of the Companies Act, 2013.

The following table presents the projected score improvement dimension by dimension and identifies the specific framework tool that enables each uplift. The target score of 32 out of 40 - classified within this framework as the advanced maturity band - may reasonably be attained within two full annual planning cycles (FY 2026-27 and FY 2027-28) following adoption of the tools listed below.

Dimension (Max 5)	CIL Current Score	Target Score (Post-Framework)	Primary Framework Tool / Mechanism
Community needs assessment and engagement quality	2	4	Tool 2 (Need Assessment Template); Tool 3 (Stakeholder Consultation Template) - recommended pre-sanction for all projects
Local economic development (enterprise, livelihood, procurement)	2	4	BRSR P8 Essential 3 local sourcing field; local MSME/SHG vendor count and spend % added to all project completion certificates
Vulnerable group targeting (women, tribal, displaced persons)	3	4	Tool 10 Field B4 - disaggregated beneficiary data (SC/ST count, women %, PwD count, PAF households) recommended in all project beneficiary registers
Mine lifecycle community transition planning	2	4	Mine Lifecycle Transition Community Readiness Checklist (Technical Addendum); RECLAIM-aligned CSR projects for mines scheduled for closure within 5–10 years
Grievance mechanism quality (registration, tracking, resolution)	2	4	Tool 17 (Community Grievance Register) - quantified tracking; BRSR Section A, Item 23 data fields populated at mine-site level; 90% resolution-within-60-days target
CSR reporting maturity (data quality, mine-site detail)	3	5	33-field digital MIS map (Tool 10); mine-site CSR supplement (Section 19.4) for top 20 mines by spend; BRSR P8 Leadership Indicators fully populated
SDG and KPI alignment (activity-level mapping)	2	4	141-KPI master bank (Tool 5) - minimum 2 output KPIs and 1 outcome KPI per project; SDG Goal and Target mapped per project using Tool 6 (SDG Mapping Tool)

Dimension (Max 5)	CIL Current Score	Target Score (Post-Framework)	Primary Framework Tool / Mechanism
Government scheme additionality (or equivalent)	2	3	Tool 16 (Government Scheme Convergence and Additionality Checklist) - completed before project sanction; convergence note on record in AAP; additionality decision by subsidiary CSR Head
TOTAL SCORE (out of 40)	**18 / 40**	**32 / 40 (framework classification: advanced maturity band)**	**Full framework adoption: 12-stage planning lifecycle + Tools 2, 3, 5, 6, 10 + Tools 16 and 17**

Track A - CIL and Its Subsidiaries: Score Improvement Within the DPE Mandate

CIL and its subsidiaries operate under the DPE Office Memorandum dated 10 December 2018 (No. CSR-08/00021/2018-Dir(CSR)), which prescribes thematic priority areas for Central Public Sector Enterprise CSR expenditure. This includes health, education, drinking water, sanitation, skill development, rural development, sports, and environmental initiatives. While the DPE mandate shapes thematic project selection, it does not restrict how those projects are planned, monitored, or reported. Every dimension gap identified in Part B.2a above - formalised need assessment, local sourcing tracking, disaggregated beneficiaries, grievance quantification, mine-site data supplements, activity-level KPIs, and additionality reviews - can be closed within existing DPE-mandated project types without requiring any change to the thematic mix of expenditure. A health camp conducted under DPE thematic priority can simultaneously generate a need assessment (Tool 2), track disaggregated female and tribal beneficiaries (Tool 10), map to SDG 3.8 at activity level (Tool 6), register grievances (Tool 17), and confirm additionality against Ayushman Bharat coverage in the same village (Tool 16). The framework's contribution to CIL's global standing is therefore entirely implementation-side, not project-selection-side. Within the DPE framework, CIL can achieve a score equivalent to Peer C’s current position of 30 out of 40 and, on full adoption, 32 out of 40 within two full annual planning cycles, placing it above any global coal benchmark on community CSR governance maturity.

For CIL subsidiaries specifically, implementation is further supported by the group's existing infrastructure: eight subsidiary CSR Committees (statutory under Section 135 of the Companies Act, 2013), an established AAP process, CSR-1 registered implementing agencies in active use, and MCA CSR-2 filing systems that are already operational. The framework does not require new governance structures - it adds discipline and documentation to processes that already exist in skeleton form. MCL and SECL, as the subsidiaries with the most advanced CSR planning maturity in the group, are recommended as the Tier 1 adopting companies, with NCL and CCL constituting Tier 2 adoption in FY 2026-27. WCL, ECL, BCCL, and NEC follow in Tier 3 (FY 2027-28), with IICA-SoBE providing training support for each tier.

Track B - Private Commercial Coal Companies: Full-Autonomy Score Pathway

Private commercial coal companies operating under coal block allocations made pursuant to the commercial mining reforms of 2020 are not subject to the DPE Office Memorandum and have full project-selection autonomy within Section 135 of the Companies Act, 2013 and Schedule VII. For these companies, the framework unlocks score improvement opportunities on all eight dimensions simultaneously, including Dimension 2 (Local Economic Development), where private companies are not constrained to service-delivery CSR and can deploy direct enterprise development, local procurement linkage, and livelihood investment programmes that score most strongly on the dimensions assessed. Private companies adopting the framework's 12-stage planning lifecycle - in particular Stages 1 (Need Assessment), 3 (Stakeholder Consultation), 4 (Additionality Review), 7 (KPI Assignment), and 9 (Implementing Agency Onboarding) - alongside the companion KPI Workbook (Tools 5 and 6) and MIS map (Tool 10), can achieve a score of 32 out of 40 or higher within the first full planning cycle following adoption. The framework's proportionality principle (Section 3.1) ensures that smaller companies, particularly those with CSR obligations between Rs. 50 lakhs and Rs. 5 crore, can adopt a proportionate subset of tools (Need Assessment, KPI Assignment, and Grievance Register as the minimum viable toolkit) and still demonstrate a materially improved reporting standard.

The Ministry of Coal, through a sector advisory referenced in Recommendation R12 of Part D of this Addendum, is requested to encourage the 90-plus commercial coal block holders (PIB PRID 2253043) to voluntarily adopt the planning and reporting standards established in this framework. A one-day orientation workshop, to be facilitated by IICA-SoBE, is proposed and the framework's alignment with SEBI's Business Responsibility and Sustainability Reporting (BRSR) requirements provides an additional incentive for listed or pre-IPO private coal companies, for whom BRSR P8 (Inclusive Growth and Equitable Development) disclosures are mandatory or likely to become mandatory in the near term.

B.2c - Summary: What CIL's Score of 18/40 Signals and What It Does Not Signal

CIL's baseline score of 18 out of 40 should be read precisely: it reflects scope to introduce formalised documentation systems and structured data architecture, not the opportunity to introduce community impact. India's coal sector has delivered CSR investment at a scale that no international comparator matches in absolute rupee terms. The gap between CIL's current score and international comparators such as Peer C (30/40) or Peer A (29/40) reflects identified scope for strengthening outcome measurement and disclosure, and not the absence of those outcomes. The framework is specifically designed to close this documentation gap for CIL, for its subsidiaries, and for the private coal sector, in a manner fully consistent with the Companies Act, 2013, the Companies (CSR Policy) Rules, 2014, the DPE Office Memorandum dated 10 December 2018, CIL's CSR Policy of August 2024, and the Ministry of Coal's RECLAIM Framework. In adopting this framework, Coal India Limited has the opportunity to be recognised not merely as a major coal producer, but as a leading reference for CSR governance practices in the coal sector.

B.3 Benchmarking Scores - Narrative Summary

CIL Group (18/40): CIL performs strongly on CSR expenditure and scale - well above the statutory 2% obligation - and on vulnerable group targeting relative to other global comparators, reflecting the demographic reality of coal communities in India. However, it scores low on community needs assessment formalisation, local economic development linkage, mine lifecycle transition planning, grievance mechanism maturity, and SDG/KPI alignment. This reflects not a want of intent but the fact that a structured framework has not so far been available, which is what this project provides.

Peer A (29/40): The strongest overall benchmark for local economic development and community engagement. Mine-level community economic development disclosures, enterprise and supplier development with named figures (R793 million local procurement at a single mine; 443,000 training interventions; R194 million community upskilling), and stakeholder inclusiveness are best-practice references for the Indian framework's BRSR P8 local sourcing and MSME procurement requirements.

Peer B (28/40): Strongest benchmark for mine lifecycle transition. Peer B’s 2024 Sustainability Report documents 2,963 acres restored, a 1.7:1 graded-to-disturbed land ratio, USD 118 million in bond releases, and post-mine land used for conservation and renewable energy partnerships - all CSR-eligible community transition activities. This directly informs the framework's Mine Lifecycle Pillar (Section 8.10) and RECLAIM alignment.

Peer C (30/40): Strongest on reporting maturity and grievance mechanism. The separation of the Sustainability Report from the ESG Data Book keeps quantitative metrics distinct from narrative reporting. Tracking and categorising 1,334 community complaints in 2024 by type (air emissions, livelihoods, noise) provides a direct template for India's BRSR Section A Item 23 grievance disclosures. Social contribution of USD 139 million in 2024 tracked as economic value distributed.

Peer D (21/40) and Peer E (23/40): Most relevant as state-linked coal company benchmarks for annual CSR dataset architecture and community investment tracking. Their government-scheme-equivalent local spending commitments (mandatory state planning framework requirements) score higher than other comparators, providing a useful model for the Indian framework’s government scheme additionality review process.

PART C - GAP ASSESSMENT: CIL CURRENT PRACTICE AGAINST INTERNATIONAL REFERENCE PRACTICES

C.1 Gap Assessment Methodology

Basis and limitations. *This assessment is a management tool of this framework, intended to help a company review its own systems and track improvement over time. It is based on information that was documented and available to the assessing team at the time of assessment, and a score reflects what is recorded rather than the full extent of what a company may have achieved. It is not an audit, a certification, a credit or regulatory rating, or a measure of the quality or adequacy of any company's CSR expenditure. It should not be used as the sole basis for any decision affecting a company, its officers or its funding, and it carries no statutory consequence.*

The gap assessment identifies the specific distance between CIL's current practice (Part A baseline, Sections A.2 to A.6) and the benchmark standard (best observable practice across the five comparators in Part B) for each of the eight dimensions. Each gap is rated: High (significant structural gap requiring immediate action), Medium (partial practice exists but needs systematisation), or Low (minor gap, refinement sufficient). Root causes and consequences for the adopting company are identified for each gap.

C.2 Gap Assessment - Detailed

STRENGTHENING AREA 1: Community Needs Assessment and Engagement | Priority for strengthening: High

Present position (CIL)	Need assessments are presently conducted according to local practice or for major projects only. A standardised format is not yet in common use across subsidiaries. Community consultation minutes are maintained in some locations and may be extended. Village-level vulnerability mapping (by SC/ST, PAF, PwD, women, BPL) is not yet a standard element of the AAP process in most subsidiaries.
Reference practice observed internationally	Peer A, Peer C, and Peer B all embed formal stakeholder engagement as a structured annual process with registered stakeholder lists, categorised engagement types, frequency records, and documented use of consultation results in CSR planning. ICMM Principle 9 requires evidence of structured engagement with vulnerable groups specifically.
Consequence if Unaddressed	Without formalised need assessment, CSR remains supply-driven (responding to requests) rather than demand-led (responding to evidence). Vulnerable groups - particularly PAFs, tribal women, PwD - are systematically underserved. BRSR P8 Essential 1 (SIA requirement) cannot be credibly fulfilled.
Recommended Action	All approved CSR projects must complete Tool 2 (Need Assessment Template) and Tool 3 (Stakeholder Consultation Template) before project sanction. The adopting company to complete a full village-level vulnerability map for its approved project list using the framework's need assessment format.

STRENGTHENING AREA 2: Local Economic Development and MSME Linkage | Priority for strengthening: High

Present position (CIL)	CIL CSR predominantly focuses on service delivery (health camps, school infrastructure, skill training) rather than local economic development. MSME/vendor linkage as a CSR output is not systematically tracked. Local procurement in CSR project supply chains is not yet reported in a standard form. No enterprise and supplier development programmes analogous to Peer A are present in any subsidiary annual report.
Reference practice observed internationally	Peer A discloses local procurement of R793 million and R779 million at two of its mines in its 2023-24 report. Peer B reports post-mine economic development partnerships. Peer C discloses community-organisation capacity building for local economic actors. GRI 204-1 and BRSR P8 Essential 3 both require local supplier/MSME sourcing data.
Consequence if Unaddressed	Coal-sector CSR misses its most powerful economic multiplier - procurement linkage. A single Rs. 50-lakh CSR project that sources all inputs from outside the mining district creates zero local economic value beyond beneficiary services. Without MSME/SHG linkage data, BRSR P8 Essential 3 disclosures are blank.
Recommended Action	The Annual Action Plan template to include a 'Local Sourcing' field for every project: percentage of project budget procured locally and number of local MSME/SHG vendors used. Track separately in CSR MIS.

STRENGTHENING AREA 3: Vulnerable Group Targeting - Systematic vs. Incidental | Priority for strengthening: Medium

Present position (CIL)	CIL's BRSR for FY 2023-24 discloses total beneficiary count (3.54 crore) but does not break this down by SC/ST, gender, PwD, or PAF category. Vulnerable group targeting is ad-hoc - it occurs where projects happen to serve marginalised communities, not as a structured design requirement. The 80:20 geographic rule partially ensures PAF/mine-affected community reach but does not ensure inclusion of the most marginalised within those communities.
Reference practice observed internationally	Peer B requires documented engagement with Indigenous communities and Traditional Owners throughout the mine lifecycle. Peer C categorises vulnerable community members in its stakeholder registers and reports. Peer A uses a statutory economic-empowerment lens to target previously disadvantaged communities. ICMM Principle 9 requires specific engagement with women and vulnerable groups.
Consequence if Unaddressed	Without disaggregated beneficiary data, the company cannot demonstrate equity in CSR delivery. BRSR P8 Leadership disclosures (aspirational district spend, vulnerable-group beneficiaries) and GRI 413-1 cannot be fulfilled with credible data. Impact assessments have not yet established an inclusion baseline.
Recommended Action	All approved CSR project beneficiary registers must capture: SC/ST count; women beneficiaries (%); PwD count; PAF households. Tool 9 (Impact Assessment) Module E to be completed for all approved CSR projects. Output: a disaggregated beneficiary dataset for each adopting company.

STRENGTHENING AREA 4: Mine Lifecycle Community Transition Planning | Priority for strengthening: High

Present position (CIL)	India's coal sector does not yet have a systematic CSR mechanism for communities facing mine closure or production reduction. The Ministry of Coal's RECLAIM framework (PIB PRID 2213723) was launched in 2025 and establishes a community engagement architecture for mine closure contexts. However, no CIL subsidiary has yet integrated mine lifecycle community transition planning into its Annual Action Plan or CSR strategy. The Mine Lifecycle Pillar (Section 8.10) of this framework is a new addition with no existing baseline.
Reference practice observed internationally	Peer B’s progressive reclamation programme (2,963 acres restored in 2024) and post-mine land use for conservation and renewable energy are the most relevant benchmarks. Peer C uses the ICMM Closure Maturity Framework and reports post-mining land use at two of its mine sites. Both integrate community-facing CSR with physical mine closure planning.
Consequence if Unaddressed	Without advance community preparedness planning, mine-affected communities in areas scheduled for closure or production reduction may face economic transition challenges without adequate support structures. Early integration of mine lifecycle CSR into Annual Action Plans is essential to ensure continuity of livelihoods and community development outcomes across all phases of mine operations, consistent with obligations under the Companies (CSR Policy) Rules, 2014.
Recommended Action	The adopting company to identify one mine scheduled for closure or production reduction within 5–10 years. Complete the Mine Lifecycle Transition Community Readiness Checklist (Technical Addendum). Score the village against the 20-domain checklist and include at least one transition-relevant CSR project in the Annual Action Plan.

STRENGTHENING AREA 5: Grievance Mechanism - Registration, Tracking, and Closure | Priority for strengthening: High

Present position (CIL)	CIL's BRSR FY 2023-24 (Section A, Item 23) discloses that community grievance mechanisms exist but does not report the number of grievances received, pending, or resolved at mine or company level. No subsidiary currently publishes a grievance count, categorisation, or closure rate in its annual report. The grievance mechanism is described but not quantified.
Reference practice observed internationally	Peer C tracked 1,334 community complaints in 2024 and categorised them by type (air emissions, livelihood impacts, noise, water). It reports total complaints received, resolved, and pending in the ESG Data Book. Peer B reports formal meeting schedules with Indigenous communities on specific concerns. BRSR Section A Item 23 requires: mechanism available, complaints filed and pending, remarks.
Consequence if Unaddressed	BRSR P8 Essential 4 (community grievance mechanism) and GRI 413-1 cannot be substantively fulfilled without grievance count data. The absence of visible grievance resolution data erodes community trust - communities do not know whether concerns were registered. Litigation risk increases when informal grievances are not captured.
Recommended Action	Adopting companies use Tool 17 (Community Grievance Register) to register all project-related community concerns received during the first reporting period. BRSR Section A Item 23 data fields to be populated for that reporting period even if count is zero (record 'Nil received; channels: [list]').

STRENGTHENING AREA 6: CSR Reporting Maturity - Data Quality and Mine-Site Disaggregation | Priority for strengthening: Medium

Present position (CIL)	CIL's Annual Report and BRSR provide company-level aggregate CSR data. Subsidiary-level data is available but not standardised across the group. Mine-site-level CSR data (which village received which project, what outcome was measured, what grievances were received) is not published. No ESG Data Book equivalent exists for CIL. BRSR data fields are populated at the minimum statutory level; Leadership indicators under P8 are frequently blank.
Reference practice observed internationally	Peer C publishes a separate ESG Data Book that separates quantitative metrics from narrative - enabling year-on-year comparability and external verification. Peer D and Peer E maintain annual CSR datasets linked to their disclosure frameworks with mine-site breakdown. Peer A discloses mine-level community development data at individual mine sites.
Consequence if Unaddressed	Without mine-site-disaggregated data, the Ministry of Coal cannot assess whether CSR is reaching the most affected communities. Board-level CSR decisions are made on aggregate spend data without project-level outcome visibility. Independent verification is impossible without a standardised data architecture.
Recommended Action	Adopting companies to complete all 33 BRSR/GRI data fields in Tool 10 (BRSR/GRI Data Collection Fields). The adopting company to prepare a mine-site CSR supplement for at least two mine sites covering the data fields in Section 19.4 of the framework. Private companies use the same format.

STRENGTHENING AREA 7: SDG and KPI Alignment - Activity Level vs. Headline | Priority for strengthening: High

Present position (CIL)	SDG alignment in CIL group CSR reporting is at headline level only ('our CSR supports SDG 3 and SDG 4'). No activity-level SDG mapping (which SDG target a specific project contributes to) exists in any subsidiary AAP reviewed. The 141-KPI bank in the framework's Tool 5 / companion Excel workbook is entirely new - no CIL subsidiary currently uses a standardised KPI bank. Output KPIs are measured for flagship projects; outcome and impact KPIs are not yet standard elements of routine monitoring.
Reference practice observed internationally	Peer B maps community investment to specific SDG targets in its sustainability report. Peer C references GRI Standards at disclosure level and uses GRI Universal standards. The reference reporting expectation under GRI 413-1 is activity-level community programme data linked to measurable outcomes.
Consequence if Unaddressed	Without activity-level KPIs, CSR cannot demonstrate development impact. Impact assessments have not yet established a pre-set measurement framework. BRSR P8 Essential 1 SIA data cannot be populated. The CSR Performance Index Dimension 4 (Output and Outcome Performance) scores zero without KPI data.
Recommended Action	Every approved CSR project has a minimum 2 output KPIs and 1 outcome KPI selected from Tool 5 (KPI bank) before project sanction. SDG goal and target to be mapped for every project in the Annual Action Plan using Tool 6 (SDG Mapping Tool). At the end of the planning cycle: report KPI achievement vs. target.

STRENGTHENING AREA 8: Government Scheme Convergence and Additionality - Operationalisation | Priority for strengthening: Medium

Present position (CIL)	CIL's CSR policy acknowledges the importance of convergence with government schemes. However, no CIL subsidiary currently produces a formal Government Scheme Convergence and Additionality Note as part of its AAP preparation process. Projects are selected without a systematic check of whether a government scheme is already funding the same activity in the same village for the same beneficiary group. No subsidiary publishes an additionality matrix confirming which CSR projects fill genuine gaps not covered by existing public programmes in the same geography.
Reference practice observed internationally	Peer D and Peer E operate under mandatory local spending requirements aligned with state planning frameworks - the closest analogue to India's government scheme additionality requirement. Both integrate community investment with state development plans. ICMM's community development principle explicitly requires identifying existing government programmes before designing new community investment.
Consequence if Unaddressed	CSR may be duplicating government scheme spending in the same community - wasting CSR funds that could fill genuine gaps elsewhere. Alternatively, CSR may be substituting for statutory obligations. Without a convergence review, companies cannot demonstrate additionality in their BRSR P8 disclosures or to parliamentary/audit scrutiny.
Recommended Action	Adopting companies complete Tool 16 (Government Scheme Convergence and Additionality Checklist) for every project in the approved project list. Output: an additionality matrix showing for each approved CSR project: government scheme active in the same village (Y/N), same activity/beneficiary group covered (Y/N), CSR additionality confirmed (Y/N).

PART D - RECOMMENDATIONS: PRIORITISED ACTIONS FOR CLOSING THE GAPS

D.1 Recommendation Framework

The following 12 recommendations are prioritised in three tiers: Tier 1 - Immediate (on adoption of the framework); Tier 2 - Short-Term (by end of FY 2026-27, before full framework rollout); Tier 3 - Medium-Term (FY 2027-28 onwards, for full sector-level implementation). Each recommendation identifies the responsible party, the specific action, the expected output, and the framework section it addresses.

Recommendations are grounded in the gap assessment in Part C and the baseline study in Part A. They do not introduce any new CSR obligations beyond the Companies Act, 2013, MCA CSR Rules, and applicable Ministry of Coal and DPE guidelines.

TIER 1 - IMMEDIATE

R1	Operationalise need assessment as a recommended pre-sanction step
R1	Before any project is sanctioned in the Annual Action Plan, the CSR team must complete Tool 2 (Need Assessment Template). A minimum of two villages must have a full need assessment with demographic profile, vulnerability mapping, and KII/FGD evidence.
R1	Framework Reference: Gap 1 | Tool 2 | Section 7 Stage 3

R2	Mandate disaggregated beneficiary data collection for all approved CSR projects
R2	All approved CSR project beneficiary registers to capture: underprivileged section of the society, SC/ST count, women %, PwD count, PAF households. Data to be entered in the CSR MIS format from Tool 10 at project start, mid-term, and close.
R2	Framework Reference: Gap 3 | Tool 10 | Section 13

R3	Complete the Government Scheme Convergence and Additionality Checklist (Tool 16) for all approved CSR projects
R3	Before project sanction, the Area CSR team completes Tool 16 (Government Scheme Convergence and Additionality Checklist) for every project in the approved project list. The additional decision (CSR fills gap / government scheme already covers this / AAP to be revised) must be recorded and approved by the subsidiary CSR Head. This is required under the Companies (CSR Policy) Rules, 2014 additionality principle.
R3	Framework Reference: Gap 8 | Tool 16 | Section 7 Stage 4

R4	Populate the Community Grievance Register (Tool 17) for all approved CSR projects
R4	Even if no grievance is received during the first reporting period, the register must be opened, channels of receipt confirmed, and a 'Nil received' entry made. This establishes the baseline for BRSR Section A Item 23.
R4	Framework Reference: Gap 5 | Tool 17 | Section 6.5

R5	Assign KPIs from the KPI bank (Tool 5) to every approved CSR project before sanction
R5	Each approved CSR project has: minimum 2 output KPIs, 1 outcome KPI, and (for projects >12 months) 1 long-term KPI. KPI targets to be set at project sanction and measured at project close. SDG goal and target to be documented in the Annual Action Plan using Tool 6.
R5	Framework Reference: Gap 7 | Tools 5 and 6 | Section 10

TIER 2 - SHORT-TERM: BY END FY 2026-27

R6	Standardise the Annual Action Plan format across all CIL subsidiaries
R6	Issue a circular requiring all CIL subsidiaries to use the AAP template (Tool 14) from FY 2026-27 onwards. AAP must include: project list; Schedule VII clause; SDG mapping; KPIs; implementation mode; government scheme additionality status; and impact assessment trigger.
R6	Framework Reference: Gap 1, Gap 7 | Tool 14 | Section 7

R7	Develop a mine-site CSR supplement for the top 20 mines by CSR spend
R7	The mine-site supplement (per Section 19.4 of the framework) should capture village-level project, beneficiary, and grievance data for the top mines. This enables mine-site-disaggregated reporting aligned with Peer C’s ESG Data Book model.
R7	Framework Reference: Gap 6 | Section 19.4 | BRSR P8

R8	Introduce an annual local sourcing disclosure for all CSR projects
R8	From FY 2026-27, every project completion certificate to include: estimated % of project budget spent with local vendors/MSME/SHGs, and number of local businesses engaged. This data to be compiled in the annual CSR report and BRSR P8 Essential 3 disclosure.
R8	Framework Reference: Gap 2 | Tool 10 | BRSR P8 Essential 3

R9	Integrate at least one mine lifecycle transition project per subsidiary into the FY 2026-27 AAP
R9	Subsidiaries to identify mines scheduled for closure or significant production reduction within 10 years and design a community-facing CSR response (skill diversification, livelihood support, alternative enterprise) aligned with RECLAIM.
R9	Framework Reference: Gap 4 | Section 8.10 | RECLAIM (PIB PRID 2213723)

TIER 3 - MEDIUM-TERM: FY 2027-28 ONWARDS

R10	Develop a CIL-group CSR Performance Dashboard published annually on coal.gov.in
R10	The dashboard should present CSR Performance Index scores for each subsidiary and overall group; thematic coverage across Schedule VII thematic clauses (i) to (xii); KPI achievement rates; and grievance resolution rates. IICA/SBE to provide independent scoring verification.
R10	Framework Reference: Gap 6 | Section 14 | Ministry of Coal sector report

R11	Commission BRSR P8 Leadership indicator data collection for all listed CIL subsidiaries
R11	BRSR P8 Leadership disclosures (SIA corrective action; aspirational district spend; vulnerable-group beneficiaries) to be populated from FY 2027-28 using the standardised data fields in Tool 10. IICA/SBE to provide a one-day BRSR P8 data-collection training.
R11	Framework Reference: Gap 6, Gap 3 | Tool 10 | SEBI BRSR Circular 2021

R12	Extend the framework to private coal companies - proportionate adoption
R12	Issue a sector advisory encouraging commercial mining companies to adopt the framework's planning cycle (Stages 1–8 of the 12-stage lifecycle) and reporting template. Engage the 90+ commercial coal block holders (PIB PRID 2253043) through a one-day orientation workshop.
R12	Framework Reference: Section 3.1 | Section 4.5 | Ministry of Coal sector governance

D.2 Gap Closure Priority Summary

This priority matrix allows the adopting company and the Ministry of Coal to track gap closure progress against the eight gaps identified in Part C. All Tier 1 recommendations are expected to show measurable progress within the first full planning cycle following adoption.

#	Gap	Rating	Rec.	Timeline	Adoption Milestone
Gap 1	Needs Assessment Formalisation	HIGH	R1, R6	Immediate	Tools 2 & 3 completed for all approved CSR projects

#	Gap	Rating	Rec.	Timeline	Adoption Milestone
Gap 2	Local Economic Development Linkage	HIGH	R8	Short-Term (FY26-27)	MSME/SHG sourcing data in completion certificates
Gap 3	Vulnerable Group Targeting	MEDIUM	R2, R11	Immediate to Short-Term	Disaggregated beneficiary data in all approved CSR projects
Gap 4	Mine Lifecycle Transition Planning	HIGH	R9	Immediate to Short-Term	One RECLAIM-aligned project in each Annual Action Plan
Gap 5	Grievance Mechanism Maturity	HIGH	R4	Immediate	Tool 17 completed; BRSR Item 23 data populated
Gap 6	CSR Reporting and Data Quality	MEDIUM	R7, R10, R11	Short + Medium-Term	Mine-site supplement and CPI dashboard live
Gap 7	SDG and KPI Alignment	HIGH	R5, R6	Immediate	KPIs assigned and tracked in all approved CSR projects
Gap 8	Government Scheme Convergence and Additionality	MEDIUM	R3	Immediate	Tool 16 completed; convergence matrix produced

PART E - COMPANY-LEVEL BENCHMARK TABLE

E.1 Benchmark Company Selection Rationale

Basis and limitations. *The peer comparison uses only information published by the comparator companies themselves, in the reporting years stated, and applies a scoring method constructed by this framework. Disclosure practice varies between jurisdictions and reporting standards, so a lower score may reflect differences in what a company is required to publish rather than differences in what it does. The scores are not externally published, externally audited or externally awarded ratings, and no adverse inference about any company included in the comparison should be drawn from them. They are included to help Indian coal companies identify practices worth considering, and for no other purpose.*

Five global coal or coal-heavy mining companies were selected for the benchmark table. Selection criteria:

(a) direct relevance to coal and/or large-scale mining with community exposure;

(b) availability of an official annual sustainability report or formal community-investment policy published in the company's official domain; and

(c) community-facing CSR practices portable to the Indian framework.

All data below is sourced from official company sustainability reports, ESG data books, or company domain pages cited.

Benchmark Dimension	Peer D	Peer E	Peer A	Peer B	Peer C
Reporting maturity	Annual ESG/CSR reports from 2007 onward; 2024 ESG Report published	Annual sustainability reports 2015–2024 with download links	Mine-level community disclosures; enterprise and supplier development data at named coal mines	Annual sustainability report with community investment categories, reclamation metrics, materiality table	Sustainability Report + ESG Data Book separating narrative from quantitative metrics; third-party verification
Community investment themes	State-linked reporting; annual CSR datasets; education, health, rural development	Sustainability reporting architecture separates CSR, climate, human rights; annual CSR dataset	Infrastructure, education, healthcare, enterprise and supplier development, sports, arts and culture at mine level	Sports programmes, environmental programmes, community development, education, healthcare - aligned to materiality	USD 139 million direct social contributions in 2024; Social Contribution Framework launched; community investment categories aligned to GRI
Local economic development	Long reporting history; specific community economic data in 2024 ESG report	CSR programmes including community SME support; official reports separate disclosure categories	local procurement of R793 million and R779 million at two mines; 443,000 training interventions; R194 million community upskilling	Post-mine land for renewable energy and conservation partnerships sustaining local jobs and tax revenues; employment in post-mining activities	Community-organisation capacity building at Cerrejón and Antapaccay; local citizenship and human-rights capacity development
Skills and community capacity	State-linked coal company with structured community skills investment; details in 2024 ESG report	Asian state-linked coal comparator; vocational training and community development in sustainability reports	Mine-level skills: 443,000 training interventions at a single mine; large-scale community upskilling investment	Employment and training opportunities, Indigenous traineeships at its mine sites; mentoring of local businesses	Community leadership, project management, conflict-resolution training for community organisations
Grievance and stakeholder engagement	Ongoing stakeholder-facing ESG reporting; formal community engagement described in sustainability reports	Stakeholder engagement embedded in sustainability architecture; complaint-handling described in reports	Community model based on stakeholder inclusiveness and collaboration; multi-stakeholder forums at mine sites	Regular formal meetings and informal sessions; meaningful engagement with Indigenous communities/Traditional Owners across mine lifecycle	1,334 complaints through local grievance mechanisms in 2024; categorised by air emissions, livelihood impacts, noise; ESG Data Book quantification

Benchmark Dimension	Peer D	Peer E	Peer A	Peer B	Peer C
Mine closure / land / transition	Integrated coal company; closure practice described in 2024 ESG report	Mine-land restoration and post-mining community programmes in official sustainability reports	Mine social and labour planning; local procurement; closure-specific CSR supplemented by regulatory practice in its home jurisdiction	2,963 acres restored in 2024; 1.7:1 graded-to-disturbed ratio; USD 118M bond releases; post-mine conservation and renewable energy	ICMM Closure Maturity Framework used; post-mining land-use examples at two mine sites; land disturbance/rehabilitation data in ESG Data Book

Sources: Peer D, ESG Report 2024; Peer E, Sustainability Report 2024; Peer A, Sustainability Report 2023-24; Peer B, Sustainability Report 2024; Peer C, Sustainability Report 2024 and ESG Data Book 2024. All sourced from the companies' official corporate reporting domains only. Selected international companies were used for comparative benchmarking and have been anonymised for presentation; the same Peer identifier is used consistently throughout this framework.

PART F - BENCHMARKING INDICATORS FOR INDIAN COAL COMPANIES

F.1 Suggested KPIs for Benchmarking CIL Against Global Peers

The following indicator set allows CIL and its subsidiaries to benchmark their CSR performance against global coal-sector peers on an ongoing basis. These indicators complement the CSR Performance Index (Section 14 of the framework) and are designed for inclusion in the annual CIL sector CSR report to be published on coal.gov.in.

Indicator Area	Suggested Indicator	Benchmark / Target	Framework Source
Community needs assessment coverage	% of material CSR projects backed by formal need assessment and stakeholder consultation	Goal: 100% within 2 years | Peer A / Peer C: 100%	Tools 2 and 3
Local-area focus	% of CSR spend in project-affected / directly affected / 25 km areas	**At least 80% within a 25 km radius, as provided in the CIL CSR Policy**	CIL CSR Policy, August 2024
Vulnerable group beneficiary share	% of direct CSR beneficiaries from SC/ST, women, PwD and PAF households	**Goal: establish baseline in Year 1; disaggregated reporting for all projects thereafter**	Tool 10, Field B4
Local economic development linkage	No. of local MSME/SHG vendors engaged and % of CSR project budgets sourced locally	Goal: establish baseline in Year 1 | Peer A: R1.5 billion+	BRSR P8 Essential 3
Asset sustainability rate	% of completed infrastructure CSR projects with documented O&M plan and asset custodian	Goal: 100% | Peer A / Peer C: built into project design	Tool 8, Part C
Grievance responsiveness	% of community grievances closed within target time; % resolved through remediation	Goal: 90% closed within 60 days | Peer C: publicly reported	BRSR Section A, Item 23
Mine lifecycle CSR projects	No. and value of CSR-eligible community transition projects in mines scheduled for closure	Goal: at least 1 per closure-bound mine per year | Peer B: programme-level	Section 8.10; RECLAIM
CSR reporting maturity	% of CSR projects mapped to Schedule VII, SDG target, KPI, BRSR and GRI fields	Goal: 100% by FY 2027-28 | Peer C ESG Data Book: 100%	Tool 10; Section 19
Green credit screening	No. of CSR-eligible environmental projects screened for Green Credit relevance	Goal: all Schedule VII (iv) projects screened	Tool 12; Section 16
CSR Performance Index score	Composite 0–100 score across 10 dimensions per CSR Performance Index	**Goal: measurable improvement against the company's own baseline in each planning cycle**	Section 14; Tool 11

Targets expressed as a "Goal" are recommendations of this framework and are not statutory requirements. Peer values are drawn from the published reports of the anonymised comparators for the reporting years stated in Part B.

F.2 Key Lessons for the Indian Coal Framework

State-linked coal companies (Peer D, Peer E) demonstrate the value of consistent annual CSR datasets linked to disclosure frameworks. Indian coal companies should maintain BRSR/GRI-ready data architecture with mine-site supplements rather than producing only narrative annual CSR reports.

Peer A provides the strongest benchmark for mine-level community economic development. Its enterprise and supplier development disclosures at named mine sites, local procurement data, and large-scale community upskilling investments offer a direct template for the Indian framework's BRSR P8 local sourcing and MSME procurement requirements.

Peer B provides the strongest benchmark for mine lifecycle community transition - progressive reclamation, post-mine land use for conservation and renewable energy, and documented restoration metrics. The Indian framework's Mine Lifecycle Pillar (Section 8.10) and RECLAIM alignment draw directly from this model.

Peer C provides the strongest model for CSR data quality and grievance mechanism maturity. Separating the Sustainability Report from the ESG Data Book, publishing grievance counts by type and resolution status, and disclosing social contributions as economic value distributed are all practices directly applicable to CIL's BRSR reporting.

The Indian framework must extract only community-facing practices from these international comparators. It must not incorporate global ESG workforce, DEI, OHS, or regulatory-compliance indicators as CSR activities or CSR reporting fields.

Scope note: CSR-only | Prepared by the Indian Institute of Corporate Affairs for India's coal companies.

DOCUMENT 7

of the Comprehensive CSR Framework for Indian Coal Companies

Technical Addendum

Specialised Measurement Models and Data Architecture

Prepared by

School of Business Environment

Indian Institute of Corporate Affairs

An institution under the aegis of the Ministry of Corporate Affairs, Government of India

For India's coal companies

Commissioned by the Ministry of Coal, Government of India

Contents of Document 7

Technical Addendum

1. INTRODUCTION

This addendum strengthens the draft Comprehensive CSR Framework for Indian Coal Companies by adding four technical components required for implementation and pilot testing:

Component	Recommended insertion in main package	Primary framework logic
Community Trust and Social Value Index: 100-point scoring model	Main Framework: Community Trust and Social Value; Volume II: CSR Performance Index	Records coal-region community trust in an auditable, evidence-backed scores
CSR MIS data-field map	Main Framework: IT/System Specifications; Reporting chapter	Links project outputs to BRSR Principle 8 and NGRBC principles
Mine Lifecycle Transition: Community Readiness Checklist	Main Framework: Mine Lifecycle and Just Transition pillar	Prepares villages near mines expected to close in 5-10 years
Health and Community Well-being: activity-level SDG map	Main Framework: CSR Thematic Pillars; Volume II KPI Bank	Maps coal-region health activities to SDG 3.3, SDG 3.8 and BRSR P8

The addendum is CSR-only. Employee-only welfare, internal DEI, occupational health and safety compliance, statutory mine closure works and pollution-control compliance costs must not be booked as CSR, even where they are tracked in BRSR/ESG reports.

2. Community Trust and Social Value Index: 100-point scoring model

Basis and limitations. *This assessment is a management tool of this framework, intended to help a company review its own systems and track improvement over time. It is based on information that was documented and available to the assessing team at the time of assessment, and a score reflects what is recorded rather than the full extent of what a company may have achieved. It is not an audit, a certification, a credit or regulatory rating, or a measure of the quality or adequacy of any company's CSR expenditure. It should not be used as the sole basis for any decision affecting a company, its officers or its funding, and it carries no statutory consequence.*

2.1 Objective

The Community Trust and Social Value Index should measure whether CSR activity is improving trust, legitimacy and visible community value in coal-mining regions. It should not reward spending alone. The index must therefore give high weight to two coal-region risk areas:

Community grievance resolution, because unresolved grievances erode trust even when CSR spending is high.

Asset sustainability, because abandoned or non-functional CSR assets damage credibility and create avoidable public criticism.

2.2 Eligibility and scoring gates

Before scoring, apply the following gates:

Gate	Rule	Consequence
CSR eligibility gate	Activity must fall within Schedule VII and must not be normal-course business, employee-only welfare, Lobbying Expenditure, statutory obligation, or pure sponsorship.	If failed, score = 0 and the project is excluded from Community Trust and Social Value Index.
Duplication gate	CSR funds must not duplicate a sanctioned government-funded item for the same location, scope, and beneficiary group.	If duplication is confirmed, maximum project score is capped at 50 until resolved.
Evidence gate	The score must be supported by documents: proposal, approval, geo-tag, beneficiary list, UC, photographs, monitoring report and handover where applicable.	Unsupported sub-criteria score = 0 for that sub-criterion.
Community harm gate	Unresolved high-severity community grievance beyond 90 days without action plan.	Maximum score capped at 65 until resolution or approved remediation plan.
Marketing and commercial benefit gate	CSR activity must not be designed or deployed primarily as a marketing tool or commercial advertising for the company's products or services. Brand goodwill as a collateral benefit of genuine community impact is permissible. Source: MCA General Circular No. 14/2021, FAQ 4.3.	If the primary purpose is marketing, promotion, or brand advertising (e.g., logo-branded events with no substantive community benefit), the activity is ineligible as CSR and score = 0. Genuine community projects may carry limited company branding as collateral without penalty.

2.3 100-point model

Dimension	Weight	Sub-criteria	Evidence required	Coal-region interpretation
A. Community Grievance Resolution	20	A1. Functional grievance channel available to affected villages: 4; A2. Grievances acknowledged within defined service level: 3; A3. Grievances resolved within timeline: 5; A4. Remediation quality verified by community / Panchayat / Gram Sabha representative: 4; A5. Repeat grievances reduced or root-cause action taken: 2; A6. Public reporting of grievance counts and closure status: 2	Grievance register, complaint IDs, acknowledgement records, closure notes, site verification, community sign-off, quarterly dashboard	High weight reflects coalfield realities: land, water, dust, blasting, transport, R&R and asset-maintenance grievances can outweigh CSR spend in community perception.
B. Asset Sustainability and O&M	20	B1. O&M owner identified before sanction: 4; B2. Written handover/consent from Panchayat, department, school, health facility or user committee: 4; B3. Three-year maintenance plan and budget route identified: 4; B4. Asset functionality verified at 6, 12 and 24 months: 4; B5. User committee or local institution trained: 2; B6. Repair escalation and downtime tracking in MIS: 2	Handover deed, O&M undertaking, asset register, geo-tag, functionality certificate, user committee minutes, MIS downtime log	High weight reflects the coal-sector tendency toward civil infrastructure. Non-functional water assets, health assets, classrooms, roads or solar lights reduce the score sharply.
C. Community Need and Inclusiveness	12	C1. Need assessment completed: 3; C2. Directly affected / 25-km / mining-affected villages prioritised: 3; C3. Vulnerable groups included: SC/ST, women, PAFs, persons with disabilities, elderly, informal workers: 3; C4. Beneficiary disaggregation captured: 2; C5. Community validation of priority: 1	Needs assessment, stakeholder register, village list, beneficiary data, Gram Sabha/consultation minutes	Rewards coal-area relevance and prevents top-down projects unrelated to mining-affected communities.
D. Outcome Effectiveness	12	D1. Output targets achieved: 3; D2. Outcome indicators measured, not only activities: 3; D3. Independent or internal verification completed: 2; D4. Beneficiary satisfaction captured: 2; D5. Corrective action taken where targets missed: 2	KPI report, outcome survey, impact assessment, beneficiary feedback, corrective-action tracker	Encourages measurable human-development outcomes rather than only spend utilisation.
E. Coal-Region Risk Mitigation	10	E1. Project addresses coalfield-specific risk: respiratory health, drinking water stress, dust, transport disruption, livelihood displacement, mine closure, land/resource dependence: 4; E2. Links with SIA / R&R / community impact evidence: 2; E3. Prevents livelihood disruption or supports transition: 2; E4. Does not substitute statutory mitigation: 2	Risk mapping, SIA findings, village vulnerability profile, closure plan linkage, eligibility note	Ensures the score reflects solving coal-region issues without misclassifying statutory duties as CSR.
F. Transparency, Reporting and BRSR Readiness	10	F1. Project mapped to Schedule VII, SDG, NGRBC and BRSR P8: 3; F2. Public disclosure-ready project data maintained: 2; F3. Utilisation certificate and audit trail complete: 2; F4. Project appears in annual CSR / Board reporting where applicable: 1; F5. BRSR P8 data fields complete: 2	Project dashboard, UC, CSR annual report extract, BRSR data sheet, Board/AAP approval	Supports regulatory credibility and Ministry review-readiness.
G. Convergence and Additionality	8	G1. Government scheme/district development plan checked: 2; G2. Funding sources separated and documented: 2; G3. CSR adds a missing component rather than replacing public funds: 2; G4. Joint monitoring evidence available: 2	Convergence note, district development plan, funding matrix, joint inspection report	Prevents duplication and demonstrates that CSR is additive to government schemes.

Dimension	Weight	Sub-criteria	Evidence required	Coal-region interpretation
H. Innovation, Replicability and Scale	8	H1. Replicable model for coalfields: 2; H2. Cost per beneficiary reasonable and benchmarked: 2; H3. Local institution capacity built: 2; H4. Scope for scale-up through CSR and government-scheme convergence: 2	Costing sheet, lessons note, replication plan, institution training records	Supports Ministry-level framework adoption across CIL subsidiaries and private coal companies.
Total	100			

2.4 Score bands

Score band	Classification	Interpretation	Required management action
85-100	Strong community trust asset	High trust value, strong sustainability and high replication potential	Showcase as model project; include in Ministry presentation/case study bank
70-84	Good but improvable	Meets most requirements but needs strengthening in outcomes, O&M or grievance evidence	Include in annual CSR reporting with improvement plan
55-69	Moderate	Visible activity but limited evidence of trust, sustainability, or BRSR-ready data	Correct within the next two quarters before claiming as flagship
40-54	limited	Spend/output exists but community value or evidence is limited	CSR Committee review required
Below 40	Poor/reputational risk	Risk of low community acceptance or non-functional asset	Scale-up should be deferred pending a remedial review

2.5 Company-level aggregation

For company comparison, calculate:

Measure	Formula
Project Community Trust Score	Sum of dimension scores after gates and caps
Weighted Company Community Trust Index	\(\sum\)(Project Community Trust Score × CSR project spend) / total CSR project spend
Community-Weighted Trust Index	\(\sum\)(Project Community Trust Score × direct beneficiaries) / total direct beneficiaries

Measure	Formula
Strategic Project Community Trust Score	Average of projects above Rs. 1 crore or projects in directly affected / 25-km villages
Grievance-Adjusted Community Trust Index	

Source and basis: index dimensions, gates, caps and formulae constructed by the Indian Institute of Corporate Affairs for this framework. They are a recommendation of this framework, are not prescribed by any statute, rule or Government guideline, and carry no statutory consequence. No monetary valuation of community trust is proposed.

Recommended annual reporting should show both the spend-weighted index and the community-weighted index. Spend-weighted scoring shows where money is going. Community-weighted scoring shows where people are benefiting.

3. CSR MIS data-field map: BRSR Principle 8 and NGRBC alignment

3.1 MIS objective

The CSR MIS should serve three purposes:

Track project approval, implementation, expenditure and outputs.

Generate BRSR Principle 8-ready data at project, mine, district, subsidiary and company level.

Demonstrate alignment with NGRBC principles, especially Principle 4 on stakeholder responsiveness and Principle 8 on inclusive growth and equitable development.

BRSR Principle 8 requires disclosures on social impact assessments, R&R projects, community grievance mechanisms, local/MSME procurement and CSR beneficiaries, including vulnerable and marginalised groups (Securities and Exchange Board of India, Business Responsibility and Sustainability Reporting framework, Principle 8). NGRBC Principle 4 requires businesses to identify stakeholders, understand concerns and resolve grievances, while NGRBC Principle 8 requires businesses to promote inclusive growth, respond to local priorities and mitigate social/economic impacts (National Guidelines on Responsible Business Conduct, MCA, 2019)..

3.2 Core project master fields

Field name	Data type	Mandatory	Owner	Frequency	BRSR / NGRBC linkage	Validation rule
csr_project_id	Text / auto-generated	Yes	MIS admin	At creation	BRSR A22 / P8 project traceability	Unique, non-editable
project_title	Text	Yes	CSR area team	At creation	BRSR P8 CSR project beneficiary reporting	10-150 characters
company_entity	Dropdown	Yes	CSR HQ	At creation	BRSR reporting boundary	Must match entity master
subsidiary_area_mine	Dropdown	Yes	Area CSR	At creation	Mine-site supplement / GRI 413	Must link to mine/area master
state	Dropdown	Yes	Area CSR	At creation	BRSR P8 aspirational district, R&R/SIA location	Indian state list
district	Dropdown	Yes	Area CSR	At creation	BRSR P8 district sourcing / aspirational district	Must map to state
village_gram_panchayat	Text / code	Yes for community projects	Area CSR	At creation	NGRBC P4 stakeholder mapping	Gram Panchayat code where available
gps_coordinates	Geo-point	Yes for assets	Implementing agency	At sanction / completion	Transparency / asset sustainability	Latitude/longitude validation
direct_or_indirect_affected_area	Dropdown	Yes	CSR area team	At creation	Affected-area logic; NGRBC P8	Direct / indirect / other
within_25_km_priority_area	Yes/No	Yes	CSR area team	At creation	Coal-sector geographic priority	GIS or area certification
aspirational_district_flag	Yes/No	Yes	CSR HQ / MIS	Auto/annual	BRSR P8 Leadership: CSR in aspirational districts	District master lookup
schedule_vii_clause	Dropdown	Yes	CSR area team	At proposal	Companies Act CSR eligibility	Must choose eligible clause
csr_theme_pillar	Dropdown	Yes	CSR HQ	At proposal	Framework pillar	Must choose one primary pillar
sdg_targets	Multi-select	Yes	CSR area team	At proposal	SDG mapping	At least one SDG target

Field name	Data type	Mandatory	Owner	Frequency	BRSR / NGRBC linkage	Validation rule
ngrbc_principle_alignment	Multi-select	Yes	CSR HQ	At proposal	NGRBC P4/P8/P6 etc.	Must include P8 for CSR community project
brsr_indicator_mapping	Multi-select	Yes	CSR HQ / reporting	At proposal	BRSR P8 / P4 / A22	Must include applicable P8 indicator

3.3 Eligibility and approval fields

Field name	Data type	Mandatory	Owner	BRSR / NGRBC linkage	Validation rule
csr_eligibility_status	Dropdown	Yes	CSR compliance officer	CSR legal compliance	Eligible / Ineligible / Needs legal review
normal_course_business_exclusion	Yes/No	Yes	CSR compliance officer	CSR Rules exclusion control	Must be “No” for CSR approval
employee_only_benefit_exclusion	Yes/No	Yes	CSR compliance officer	CSR-only scope	Must be “No” for CSR approval
statutory_obligation_exclusion	Yes/No	Yes	CSR compliance officer	Avoid double booking of compliance	Must be “No” for CSR approval
annual_action_plan_reference	Text	Yes	CSR HQ	CSR Rule 5 / BRSR A22	Must match AAP record
approval_authority	Dropdown	Yes	CSR HQ	Governance / NGRBC P1	Area GM / CSR Committee / Board
approval_date	Date	Yes	CSR HQ	Audit trail	Cannot be after first disbursement
ongoing_project_flag	Yes/No	Yes	CSR HQ	CSR reporting	If yes, timeline cannot exceed statutory limit
implementation_mode	Dropdown	Yes	CSR HQ	CSR Rules / BRSR	Direct / IA / government/collaboration
implementing_agency_csr1	Text	Conditional	CSR HQ	CSR Rules compliance	Mandatory where IA used

3.3a Implementing Agency Due Diligence Fields

Basis and limitations. *This screen supports a company's own due diligence before sanction. It records matters that a reviewing officer may wish to enquire into further; it does not establish wrongdoing and is not a finding against any organisation. An entry recorded here should prompt enquiry and a documented explanation, not an automatic conclusion. Any organisation about which a matter is recorded should be given a fair opportunity to respond before a decision is taken, and the reasons for the* *final decision should be placed on record. This framework confers no power to exclude, list or publish information about any organisation, and any such action remains a matter for the company concerned under its own procurement and legal procedures.*

The following fields record the results of due diligence on implementing agencies prior to project sanction, in accordance with the expanded further-enquiry criteria introduced in Tool 15 (revised, latest update). These fields must be completed for every project where an external implementing agency is engaged. Policy basis: Companies (CSR Policy) Rules, 2014, Rule 4(1); CIL CSR Policy August 2024; Framework Tool 15 (revised).

Field name	Data type	Mandatory	BRSR / Policy linkage	Validation rule
ia_csr1_verified	Yes/No	Yes	Rule 4(1) CSR Policy Rules, 2014 - IA eligibility	Must be 'Yes' before sanction if IA is applicable
ia_project_concentration_flag	Yes/No	Yes	Tool 15 matter requiring further enquiry - same IA proposed for 2+ concurrent projects in same theme/area	If 'Yes', PAC rationale must be on record before approval
ia_reselection_interval_months	Number	Yes if re-selection	Tool 15 cooling interval - minimum 12 months since IA's prior project completion in same operational area; Rule 8(3) impact assessment basis	
ia_inappropriate_influence_flag	Yes/No	Yes	Tool 15 - any external direction to select a specific IA	If 'Yes', flag must be escalated to CSR Committee before sanction; minutes must record the escalation
ia_thematic_track_record	Text - dropdown	Yes	Tool 15 - IA's documented experience in the project theme	
ia_due_diligence_complete	Yes/No	Yes	CSR Performance Index Dimension 3 (Programme Quality) - absence caps score at 50%	Must be 'Yes' for project to proceed to AAP inclusion

3.4 Output KPI fields

Field name	Data type	Mandatory	Owner	BRSR P8 use	NGRBC linkage	Validation
output_kpi_code	Text	Yes	CSR HQ	Aggregation by project/theme	P8 inclusive development	Must match KPI bank
output_kpi_description	Text	Yes	CSR HQ	CSR project outcome narrative	P8	Auto-populated from KPI bank

Field name	Data type	Mandatory	Owner	BRSR P8 use	NGRBC linkage	Validation
output_target	Number	Yes	Area CSR	Project beneficiary/output disclosure	P8	Must be >0 unless qualitative
output_achieved	Number	Yes at monitoring	Implementing agency / Area CSR	BRSR P8 project performance	P8	Cannot exceed plausible threshold without note
output_unit	Dropdown	Yes	CSR HQ	Standardised reporting	P1 transparency	Person / household / village / asset / camp / training etc.
beneficiary_total	Number	Yes	Area CSR	BRSR P8 beneficiary count	P8	Must be >= sum where disaggregated
beneficiary_vulnerable_count	Number	Yes	Area CSR	BRSR P8 vulnerable / marginalised %	P8	Cannot exceed beneficiary_total
beneficiary_vulnerable_percent	Calculated	Yes	MIS	BRSR P8 leadership indicator	P8	Auto-calculate
beneficiary_sc_count	Number	Recommended	Area CSR	Inclusion analytics	P8	Cannot exceed beneficiary_total
beneficiary_st_count	Number	Recommended	Area CSR	SCP/TSP / tribal priority	P8	Cannot exceed beneficiary_total
beneficiary_women_count	Number	Recommended	Area CSR	Gender-intentional CSR	P8	Cannot exceed beneficiary_total
beneficiary_pwd_count	Number	Recommended	Area CSR	Vulnerable-group inclusion	P8	Cannot exceed beneficiary_total
beneficiary_paf_count	Number	Recommended in coalfields	Area CSR	R&R/community impact linkage	P8	Must link to PAF list where used

3.5 BRSR Principle 8-specific fields

BRSR P8 disclosure area	MIS field	Data type	Level	Required for
Social Impact Assessments	sia_applicable_flag	Yes/No	Project / mine	Projects triggering SIA or linked to social impacts

BRSR P8 disclosure area	MIS field	Data type	Level	Required for
Social Impact Assessments	sia_agency_name	Text	Project	Independent SIA disclosure
Social Impact Assessments	sia_public_disclosure_link	URL	Project	BRSR P8 Essential
Corrective actions from SIA	sia_negative_impact_summary	Text	Project / mine	BRSR P8 Leadership
Corrective actions from SIA	sia_corrective_action_status	Dropdown	Project	Open / in progress / closed
R&R projects	rr_project_flag	Yes/No	Project / mine	BRSR P8 Essential
R&R projects	paf_total	Number	Project / mine	BRSR P8 Essential
R&R projects	paf_covered_percent	Calculated	Project / mine	BRSR P8 Essential
R&R projects	compensation_paid_amount	Currency	Project / mine	BRSR P8 Essential
Community grievances	grievance_channel_available	Yes/No	Mine / area / project	BRSR P8 Essential
Community grievances	grievances_received	Number	Project / mine / area	BRSR P8 Essential
Community grievances	grievances_resolved	Number	Project / mine / area	BRSR P8 Essential
Community grievances	grievances_pending_90_days	Number	Project / mine / area	Community Trust Index cap
Local/MSME sourcing	input_material_msme_percent	Percentage	Project / entity	BRSR P8 Essential
Local sourcing	input_material_local_district_percent	Percentage	Project / entity	BRSR P8 Essential
CSR in aspirational districts	aspirational_district_spend	Currency	District/project	BRSR P8 Leadership
Beneficiaries	persons_benefitted	Number	Project	BRSR P8 Leadership
Beneficiaries	vulnerable_marginalised_percent	Percentage	Project	BRSR P8 Leadership

3.6 MIS outputs and dashboards

Dashboard	Key indicators
BRSR P8 dashboard	SIA projects, R&R projects, community grievance count/status, MSME/local sourcing, aspirational district CSR, beneficiaries and vulnerable %
Coal-region CSR dashboard	25-km spend %, directly affected village coverage, PAF/tribal/women beneficiaries, mine closure villages covered
Community trust dashboard	Project Community Trust Score, grievance score, asset sustainability score, unresolved grievance caps
Scheme convergence dashboard	Projects screened, overlaps avoided, complementary projects, joint inspections, funding source matrix

Dashboard	Key indicators
Health and Well-being dashboard	Camps held, screened persons, presumptive TB/referrals, UHC enrolment facilitation, vulnerable beneficiaries

4. Mine Lifecycle Transition pillar: Community Readiness Checklist

4.1 Applicability

Use this checklist for villages located near mines scheduled for closure, exhaustion, major production reduction, or transition within the next 5-10 years. The checklist should be used at least once every year and should be updated whenever the mine closure timeline changes.

4.2 CSR boundary

The framework (Section 4.4, latest update) formalises three CSR-specific mine lifecycle stages, each with distinct community needs and eligible CSR activity categories: (a) Active Mining Stage - in-migration pressure, PAF displacement impact, and early community infrastructure. Just transition planning begins here, not at the closure phase; CSR during this stage should progressively build livelihood independence from mine employment. (b) Declining and Closure Stage - livelihood diversification, reducing mine-employment dependency, and transition skills. The Community Readiness Checklist in Section 4.3 below applies primarily to this stage. (c) Post-Closure Stage - sustaining community assets and O&M continuity for residual populations, including tribal communities. In all three stages, activities constituting statutory mine closure, R&R compensation, environmental clearance compliance, land restoration required by law, or pollution control under clearances are excluded from CSR and must be funded as regulatory business costs. Policy basis: Companies (CSR Policy) Rules, 2014, Rule 4(1); Ministry of Coal RECLAIM Framework (PIB PRID 2213723, 2025); Framework Section 4.4; MMDR Act, 1957.

4.3 Community Readiness Checklist

Applicability note: The 20-domain Community Readiness Checklist below applies primarily to the Declining and Closure Stage of the mine lifecycle. For the Active Mining Stage, the minimum just transition readiness requirement is: (i) dependency mapping completed - percentage of village households with income dependent on direct or indirect mine employment; (ii) at least one livelihood diversification CSR project active or sanctioned in the village before production begins to decline. For the Post-Closure Stage, the primary checklist concern is Sections 11–12 below (community institutions and asset/scheme continuity). Asset handover must be made to the Gram Panchayat as a statutory institution under Article 243G of the Constitution of India - not to any individual office-bearer in personal capacity.

The handover document must name the receiving institution and a Gram Panchayat resolution must be on record before transfer is executed. Policy basis: Article 243G, Constitution of India; Framework Tool 8, Part D; Companies (CSR Policy) Rules, 2014, Rule 4(1).

Domain	Checklist question	Score 0	Score 1	Score 2	Evidence
Closure awareness	Has the village been informed about the expected mine closure /production reduction timeline?	No disclosure	Informal awareness	Formal consultation held	Meeting minutes, IEC material
Dependency mapping	Is household dependence on mine-linked income mapped?	Not mapped	Partial estimate	Household-level mapping	Survey, livelihood register
Informal worker risk	Are transporters, loaders, petty vendors, informal service providers and women workers mapped?	Not mapped	Group-level mapped	Individual/household mapped	Informal economy survey
Vulnerable groups	Are SC/ST, women-headed households, PAFs, elderly, disabled and landless households identified?	No	Partial	Complete disaggregation	Beneficiary registry
Livelihood alternatives	Are non-coal livelihood options identified for the village?	No	General options	Feasible options with training/market linkage	Livelihood plan
Skills readiness	Are youth and working-age adults assessed for skills and employability?	No	Camp conducted	Skills database and placement plan	Skills assessment
Enterprise readiness	Are SHGs/MSMEs/FPOs/local vendors supported for post-mining economy?	No	Training only	Enterprise support with finance/market linkage	SHG/MSME records
Public service continuity	Are company-supported services such as water, school transport, health camps or community assets mapped for continuity?	No	List prepared	Handover/O&M plan approved	Asset/service continuity plan
Health vulnerability	Are coal-region health risks such as respiratory disease, TB risk, waterborne disease and mental stress mapped?	No	Health camp only	Village health risk profile and referral pathway	Health data, PHC linkage
Water and environment	Are water sources, mine water dependence, drainage and land-use impacts mapped?	No	Preliminary mapping	Technical/community plan prepared	Water/land map
Community institutions	Is there a village transition committee or user group?	No	Informal group	Formal committee with women/SC/ST representation	Committee order/minutes
Scheme/CSR convergence	Is the village included in government scheme / district plans or CSR AAP?	No	One plan only	Converged plan with clear fund separation	Scheme/CSR convergence sheet
Grievance readiness	Is a channel available for transition-related grievances?	No	Generic channel	Transition-specific grievance tracking	Grievance register
Migration risk	Are potential migration/distress risks assessed?	No	Qualitative	Household risk categorisation	Survey

Domain	Checklist question	Score 0	Score 1	Score 2	Evidence
Land reuse benefit	Has community preference for post-mining land/water use been captured?	No	Discussed	Documented with feasibility screen	Consultation minutes
Digital readiness	Can village households access digital services for benefits, skilling and health referrals?	No	Partial access	Digital access/support plan	Digital inclusion records
Social protection linkage	Are eligible households linked to government schemes?	No	Camps held	Verified enrolment/referral tracking	Scheme linkage log
Education continuity	Are school-going children at risk from income/service disruption identified?	No	Partial	Support and scholarship/referral plan	School records
Women’s economic resilience	Are women’s livelihood and care burdens addressed in transition planning?	No	General SHG support	Women-specific transition plan	SHG plan
Annual review	Is readiness reviewed annually and reported to CSR Committee?	No	Internal update	Formal annual readiness report	CSR Committee note

4.4 Readiness score

Basis and limitations. *This assessment is a management tool of this framework, intended to help a company review its own systems and track improvement over time. It is based on information that was documented and available to the assessing team at the time of assessment, and a score reflects what is recorded rather than the full extent of what a company may have achieved. It is not an audit, a certification, a credit or regulatory rating, or a measure of the quality or adequacy of any company's CSR expenditure. It should not be used as the sole basis for any decision affecting a company, its officers or its funding, and it carries no statutory consequence.*

Total score	Readiness band	Interpretation	Required action
32-40	Green	Village has credible transition readiness	Maintain annual review and scale enterprise/livelihood programmes
20-31	Amber	Material readiness gaps remain	Include in next CSR AAP and scheme convergence plan
0-19	Red	High social transition risk	Immediate community readiness intervention required

5. Health and Community Well-being pillar: activity-level SDG mapping

5.1 Boundary note for coal-region health activities

Health CSR should focus on mining-affected communities, project-affected families, villages near mines/transport corridors, vulnerable groups and non-employee community members. Employee-only occupational health screening is not CSR. Respiratory screening may be treated as CSR only where it is conducted for community members, project-affected families, informal workers or residents of coalfield villages, and not as a substitute for statutory occupational health obligations.

Schedule VII permits CSR activities related to preventive health care, sanitation and safe drinking water. SDG Target 3.3 seeks to end epidemics of AIDS, tuberculosis, malaria, neglected tropical diseases and combat hepatitis, water-borne diseases and other communicable diseases, while SDG Target 3.8 seeks universal health coverage, including financial risk protection and access to essential health services and medicines (United Nations, Sustainable Development Goal indicator framework, Targets 3.3 and 3.8). Employee benefit exclusion (MCA General Circular No. 14/2021, FAQ 4.1(iv)): Activities that benefit employees of the company as defined in Section 2(k) of the Code on Wages, 2019 - including miners, contract labour on mine payrolls, and their families - are excluded from eligible CSR expenditure. Miners' health insurance, ESI contributions, CMPF contributions, occupational health screening for the workforce, and mine safety equipment must be funded from the employee welfare budget, not CSR. Community-directed health programmes serving surrounding villages and non-employee populations are eligible under Schedule VII(i). Where a health programme serves a mixed population (partly employees, partly community), only the demonstrable community-benefit portion is CSR-eligible.

5.2 Activity-level SDG / BRSR / KPI map

Coal-region intervention	CSR eligibility / Schedule VII logic	SDG target	NGRBC alignment	BRSR P8 output KPIs	Outcome KPIs	Evidence
Community respiratory health screening in coal-affected villages	Preventive health care for affected communities; not employee OHS	SDG 3.8; supports SDG 3.3 where TB/communicable disease referral is included	P8 inclusive development; P4 stakeholder responsiveness; P6 environment-health linkage	No. of villages covered; no. of persons screened; no. of vulnerable persons screened; no. of women/elderly/PAF screened; no. of suspected cases referred; beneficiary vulnerable %	% referred persons who reached PHC/CHC; % diagnosed cases linked to treatment; reduction in untreated respiratory symptoms in sample follow-up	Camp register, referral slips, PHC confirmation, beneficiary list

Coal-region intervention	CSR eligibility / Schedule VII logic	SDG target	NGRBC alignment	BRSR P8 output KPIs	Outcome KPIs	Evidence
TB and communicable disease screening / referral camps	Preventive health and public health support in mining-affected communities	SDG 3.3	P8; P4	No. of TB/communicable disease awareness sessions; no. screened; no. presumptive TB cases referred; no. sputum/diagnostic referrals completed	% presumptive cases tested; % diagnosed persons linked to government treatment pathway	Health department records, referral tracker
Mobile medical units in remote coalfield villages	Access to essential healthcare services	SDG 3.8	P8	No. of MMU visits; no. patients served; no. villages covered; no. essential medicine distributions; vulnerable beneficiary %	% repeat villages covered as scheduled; % referrals completed; patient satisfaction score	MMU log, prescriptions, referral records
Community health scheme enrolment (Ayushman Bharat / PMJAY and state equivalents - for non-employee community members only). EXCLUDED: Health insurance or medical coverage for mine employees, contract labour on mine payrolls, or their families - per MCA General Circular No. 14/2021, FAQ 4.1(iv) and Code on Wages, 2019, Section 2(k).	Financial risk protection for community non-employees under Schedule VII(i) (preventive healthcare and sanitation). Eligible only where beneficiaries are verifiably not on the company's employee rolls or payroll-linked contract labour. Employee welfare must be funded from the company's HR/welfare budget. Source: MCA General Circular No. 14/2021, FAQ 4.1(iv); Code on Wages, 2019, Section 2(k); Schedule VII(i), Companies Act, 2013.	SDG 3.8	P8	No. households assisted; no. eligible persons enrolled/referred; no. vulnerable households covered	% eligible households enrolled; reduction in out-of-pocket burden tracked through sample	Scheme enrolment records
Maternal and child health outreach in coalfield villages	Preventive healthcare, nutrition and women/child welfare	SDG 3.8; supports SDG 3.3 where infectious disease prevention is included	P8	No. ANC/PNC awareness sessions; no. women reached; no. children screened; no. malnutrition referrals	% referred children linked to ICDS/health services; % pregnant women linked to institutional care	Anganwadi/ PHC records
Waterborne disease prevention through safe drinking water testing and community awareness	Preventive health, sanitation and safe drinking water	SDG 3.3; SDG 3.8	P8; P6	No. water sources tested; no. households reached; no. waterborne disease IEC sessions; no. corrective referrals to department	% contaminated sources with action initiated; reported reduction in waterborne disease complaints	Water-test reports, Panchayat minutes

Coal-region intervention	CSR eligibility / Schedule VII logic	SDG target	NGRBC alignment	BRSR P8 output KPIs	Outcome KPIs	Evidence
Community health worker / ASHA capacity support linked to coalfield health risks	Health-system support and community capacity, if not substituting government payroll	SDG 3.8	P8; P4	No. frontline workers trained; no. modules delivered; no. villages covered	% trained workers using referral checklist; improved referral completion	Training register, referral logs
Mental health and substance-abuse counselling for mine-transition villages	Preventive health and community well-being for vulnerable communities	SDG 3.8	P8; P4	No. counselling camps; no. participants; no. referrals; vulnerable beneficiary %	% referred persons accessing services; community awareness improvement	Camp records, referral records
Disability screening and assistive-device camps in coalfield villages	Health care and welfare of differently abled persons	SDG 3.8	P8	No. persons screened; no. devices distributed; no. certification referrals	% device users reporting functional improvement; % certification referrals completed	Camp records, beneficiary verification
Health grievance and referral helpline for CSR health projects	Community grievance and responsiveness	SDG 3.8	P4; P8	No. health grievances received; no. resolved; average resolution days; >90-day pending count	Reduction in unresolved health-service grievances; beneficiary satisfaction	Grievance register, closure notes
Community health sensitisation and awareness (nutrition, hygiene, preventive care) - Community Health Sensitisation Coverage KPI (Module D, latest update). Replaces miners' health insurance as the primary Module D health output. Target population: surrounding village households, not mine employees.	Preventive health care and sanitation under Schedule VII(i). Directly eligible as community-directed activity. Must confirm beneficiary population is non-employee community. Source: Framework Implementation Tools, Module D; MCA General Circular No. 14/2021, FAQ 4.1(iv).	SDG 3.8; SDG 3.1 (nutrition component); SDG 6.2 (hygiene/sanitation component)	NGRBC P8 (inclusive development); P4 (community responsiveness)	No. of households reached by health sensitisation sessions; no. of village clusters covered; no. of community health workers trained as session facilitators	% of target households attending at least one session per year (Community Health Sensitisation Coverage rate); % of sessions with follow-up verification of behaviour change proxy indicator (e.g., handwashing demonstration)	Session attendance register; Gram Panchayat attendance confirmation; follow-up visit record; implementing agency report signed by CSR Nodal Officer

5.3 BRSR Principle 8 reporting pack for health projects

BRSR P8 data requirement	Health pillar data to maintain
CSR project beneficiaries	Project-wise persons reached, households reached, villages covered
Vulnerable/marginalised beneficiary %	SC/ST, women, elderly, persons with disabilities, PAFs, low-income and remote village beneficiaries
Community grievances	Health project complaints, referral issues, service failure, medicine non-availability, pending and resolved counts
SIA / negative impact corrective action linkage	Where health issue emerges from SIA/community impact evidence, link project to identified negative impact and corrective action
Aspirational district CSR	District flag, amount spent, health theme, beneficiaries
Local/community procurement	Local health service providers, local transport, community mobilisation vendors, where applicable and eligible

6. Indian coal-company benchmarking basis

The Indian benchmark references are used to ensure the framework is practical for Indian coal-sector governance and not merely a generic CSR model.

Indian reference company / source	Component used in framework	Why relevant
Ministry of Coal CSR page	Coal-specific CSR budget principle: 2% of average net profit or Rs. 2 per tonne of coal production, whichever is higher; CSR thrust areas such as education, health, employment, skill development, livelihood and environmental sustainability	Establishes coal-sector funding formula and national Ministry framing (Ministry of Coal CSR page)
Coal India Limited / CIL CSR policy	25-km / 80:20 geographic priority, primary focus on land oustees/PAPs/near-mine communities, CSR governance, impact assessment for high-value projects, UC/audit trail and asset maintenance undertakings	Provides core public-sector coal-company architecture for the framework (CIL CSR Policy hosted by Ministry of Coal)
Coal India Limited corporate disclosures	Mining with a human face, R&R focus, CSR spend scale, mine water community benefit, eco-parks and reclamation-linked community value	Useful for mine lifecycle, water/community infrastructure and public-good examples (Coal India About Us)
Mahanadi Coalfields Limited	Pilot relevance; CSR portal; Schedule VII expenditure data; impact assessment references; district/community project evidence	Useful for testing templates and project-level data extraction in Phase 2 pilots (MCL CSR portal, MCL Schedule VII expenditure)

Indian reference company / source	Component used in framework	Why relevant
NLC India Limited	Human-development CSR orientation, annual CSR reports, impact assessment documentation and BRSR/NGRBC reporting integration	Useful for reporting-readiness and impact-assessment examples (NLCIL CSR overview, NLCIL CSR Policy 2024)
Singareni Collieries Company Limited	Area/corporate CSR committee structure, monthly/quarterly monitoring, 80% operational-area rule, project-mode implementation, asset upkeep and maintenance consent	Useful for SOPs, monitoring cadence and asset sustainability model (SCCL CSR Policy)
Northern Coalfields Limited	Community development, sustainable mining and environmental upgradation positioning; high-volume opencast coal context	Useful as a large coalfield comparator for scalable CSR MIS / community development design (NCL overview)

7. International practice comparison basis

Basis and limitations. *The peer comparison uses only information published by the comparator companies themselves, in the reporting years stated, and applies a scoring method constructed by this framework. Disclosure practice varies between jurisdictions and reporting standards, so a lower score may reflect differences in what a company is required to publish rather than differences in what it does. The scores are not externally published, externally audited or externally awarded ratings, and no adverse inference about any company included in the comparison should be drawn from them. They are included to help Indian coal companies identify practices worth considering, and for no other purpose.*

7.1 International comparator companies and components used

International comparatorRegion		Component used	Indian framework adaptation
Peer D	Asia	Long-running annual CSR/ESG reporting archive	Reporting maturity and public disclosure discipline for large state-linked coal enterprises (Peer D reporting page)
Peer E	Asia	Annual sustainability reports and Asian state-linked coal-sector disclosure architecture	Comparable Asian coal-company disclosure and social responsibility framing (Peer E sustainability reports)
Peer A	Africa	Community development, local procurement, enterprise/supplier development and local skills	Local economic development and coalfield livelihood diversification indicators (Peer A community development)
Peer B	North America / Oceania	Land reclamation, post-mine land use, Indigenous/community engagement and community investment disclosures	Mine lifecycle transition, community readiness and post-mining land-use lessons (Peer B 2025 Sustainability Report)

International comparatorRegion		Component used	Indian framework adaptation
Peer C	Global diversified mining with coal exposure	Social contribution framework, local grievance mechanism data, closure maturity and ESG data-book approach	Grievance metrics, social investment reporting and closure-readiness evidence systems (Peer C 2024 Sustainability Report)

7.2 Basis used for international practice comparison

The international comparator is not based on foreign companies being subject to NGRBC or BRSR. Instead, their practices are translated into the Indian CSR framework through the following lens:

Benchmarking lens	How used	Relevant framework area
NGRBC Principle 1	Governance, transparency, accountability, public disclosure and audit trail	CSR MIS, reporting, Community Trust and Social Value Index evidence gate
NGRBC Principle 4	Stakeholder identification, responsiveness and grievance resolution	Stakeholder engagement, grievance register, Community Trust and Social Value Index
NGRBC Principle 6	Environment restoration and community-facing environmental activities. Green Credit Rules, 2023 (notified 12th October 2023, MoEFCC) awards voluntary Green Credits for eligible environmental activities. LEGAL CAUTION: The permissibility of simultaneously earning monetisable Green Credits on activities funded through mandatory CSR has not been explicitly addressed in either the Green Credit Rules or the Companies (CSR Policy) Rules, 2014. Companies must obtain prior legal opinion from their Company Secretary before registering CSR-funded projects on the Green Credit Portal. Monetising credits on mandatory CSR activities may constitute indirect commercial benefit under MCA General Circular No. 14/2021, FAQ 4.3.	Green Credit methodology, health/environment overlap, mine rehabilitation community benefit. Framework Section 16 (Green Credit); Tool 12.
NGRBC Principle 8	Inclusive growth, vulnerable communities, local priorities, social impact mitigation and equitable development	CSR pillars, beneficiaries, mine-affected communities
BRSR Principle 4	Stakeholder engagement and feedback integration	Consultation and grievance mechanisms
BRSR Principle 8	Inclusive development, SIA, R&R, grievances, local procurement, aspirational districts and vulnerable beneficiaries	MIS data fields, reporting templates and KPI bank

Benchmarking lens	How used	Relevant framework area
GRI 413	Local community engagement, impact assessments, development programmes and significant actual/potential impacts	Community impact assessment and mine-site supplement
GRI 12 (coal); GRI 14 (non-coal minerals only) only if non-coal minerals	Coal/mining sector topics: local communities, land/resource rights, closure, rehabilitation, economic impacts, grievance data	Mine lifecycle, local procurement, closure readiness
SDGs	Thematic mapping of CSR activities to globally recognised development goals	SDG mapping tool and pillar-level KPI bank
Companies Act CSR / Schedule VII	Legal eligibility boundary for CSR expenditure in India	CSR eligibility screening and AAP
DPE Office Memorandum dated 10-12-2018 (No. CSR-08/00021/2018-Dir(CSR))	Central Public Sector Enterprise (CPSE) CSR thematic priority guidance. The DPE Office Memorandum specifies thematic priority areas (health, education, drinking water, sanitation, skill development, rural development, sports, environment) for PSU CSR expenditure. Dual-track model (International Practice Comparison Addendum v10, Part B.2b, Track A): The DPE mandate constrains project-type selection but does not restrict planning quality, KPI measurement, grievance documentation, need assessment depth, or data architecture. A score of 32 out of 40, within the framework's advanced maturity band, may reasonably be attained within the notified thematic areas by adopting the framework's implementation tools.	Annual Action Plan thematic compliance; DPE reporting; CSR Performance Index application for CPSE cohort. Ensures the framework is CPSE-compliant while simultaneously meeting international practice comparison standards.

References

The framework relies on primary and official sources. Where a source is used in more than one document, it is listed once below. Corporate figures are drawn from the companies' own published disclosures.

Statute and subordinate legislation

- Government of India, The Companies Act, 2013, Section 135 and Schedule VII.
- Ministry of Corporate Affairs, Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended.
- Ministry of Corporate Affairs, Companies (CSR Policy) Amendment Rules, 2026, G.S.R. 415(E) dated 27 May 2026.
- Ministry of Corporate Affairs, Companies (CSR Policy) Amendment Rules, 2025, G.S.R. 452(E) dated 7 July 2025.
- Government of India, Mines and Minerals (Development and Regulation) Act, 1957, as amended.

Government of India: policy, guidance and data

- Ministry of Corporate Affairs, National CSR Portal, csr.gov.in, CSR expenditure and company participation data, FY 2014-15 to FY 2023-24.
- Ministry of Corporate Affairs, General Circular No. 14/2021, Frequently Asked Questions on Corporate Social Responsibility.
- Ministry of Coal, Corporate Social Responsibility, coal.nic.in.
- Ministry of Coal, Stakeholder Consultation on the CSR Framework for Indian Coal Companies, New Delhi, October 2025.
- Ministry of Coal, Year End Review 2025.
- Ministry of Coal, Agencies and Public Sector Undertakings under the Ministry, coal.nic.in.
- Department of Public Enterprises, guidelines on Corporate Social Responsibility and Sustainability for Central Public Sector Enterprises.
- Securities and Exchange Board of India, Business Responsibility and Sustainability Reporting framework.
- Press Information Bureau, releases on CSR expenditure and on coal sector production and reform.

Company sources

- Coal India Limited, About Us and corporate disclosures, coalindia.in.
- Coal India Limited, CSR Policy, August 2024.

- Coal India Limited, Annual Report and Business Responsibility and Sustainability Report.
- NLC India Limited and The Singareni Collieries Company Limited, annual reports and CSR disclosures.
- Glencore plc, Exxaro Resources Limited, Peabody Energy Corporation, China Shenhua Energy Company Limited and PT Bukit Asam Tbk, published sustainability, ESG and annual reports for the years assessed. These are the five international comparators used in the International Practice Comparison Addendum, where they are anonymised as Peer A to Peer E. The order in which they are listed here does not correspond to those labels.

International standards and reference frameworks

- United Nations, Transforming our World: the 2030 Agenda for Sustainable Development, and the Sustainable Development Goal indicator framework.
- Global Reporting Initiative, GRI 12: Coal Sector 2022, effective 1 January 2024.
- Global Reporting Initiative, GRI 14: Mining Sector 2024, effective 1 January 2026, applicable to metallic and non-metallic minerals and excluding coal, oil and gas.
- Global Reporting Initiative, GRI 413: Local Communities.
- International Council on Mining and Metals, Mining Principles and associated performance expectations.
- International Labour Organisation, conventions and guidance relevant to community and workforce engagement in extractive operations.

A fuller record of the sources relied upon, including the basis on which each was accepted, is maintained in the Approved Source Register at Annexure 1 to the Concept Note.