

SAIL CSR Expenditures

- In compliance of CSR provisions of the Companies Act, 2013, since April 1, 2014, at least 2% of Average Net Profits (ANP) of the preceding 3 fiscals is earmarked towards annual CSR expenditure.
- In compliance to the provisions of Companies (CSR Policy) Amendment Rules, 2021, effective from 21/1/2021, the excess CSR spend in a fiscal is set-off from the mandatory CSR budget of next 3 fiscals.
- SAIL has continued to allocate funds out of Operations Budget to sustain ongoing CSR activities so as to fulfill its responsibilities as responsible Corporate, even during adverse financials, i.e. when statutorily the CSR Budget was 'Nil' (FYs 2016-17 – 2019-20).

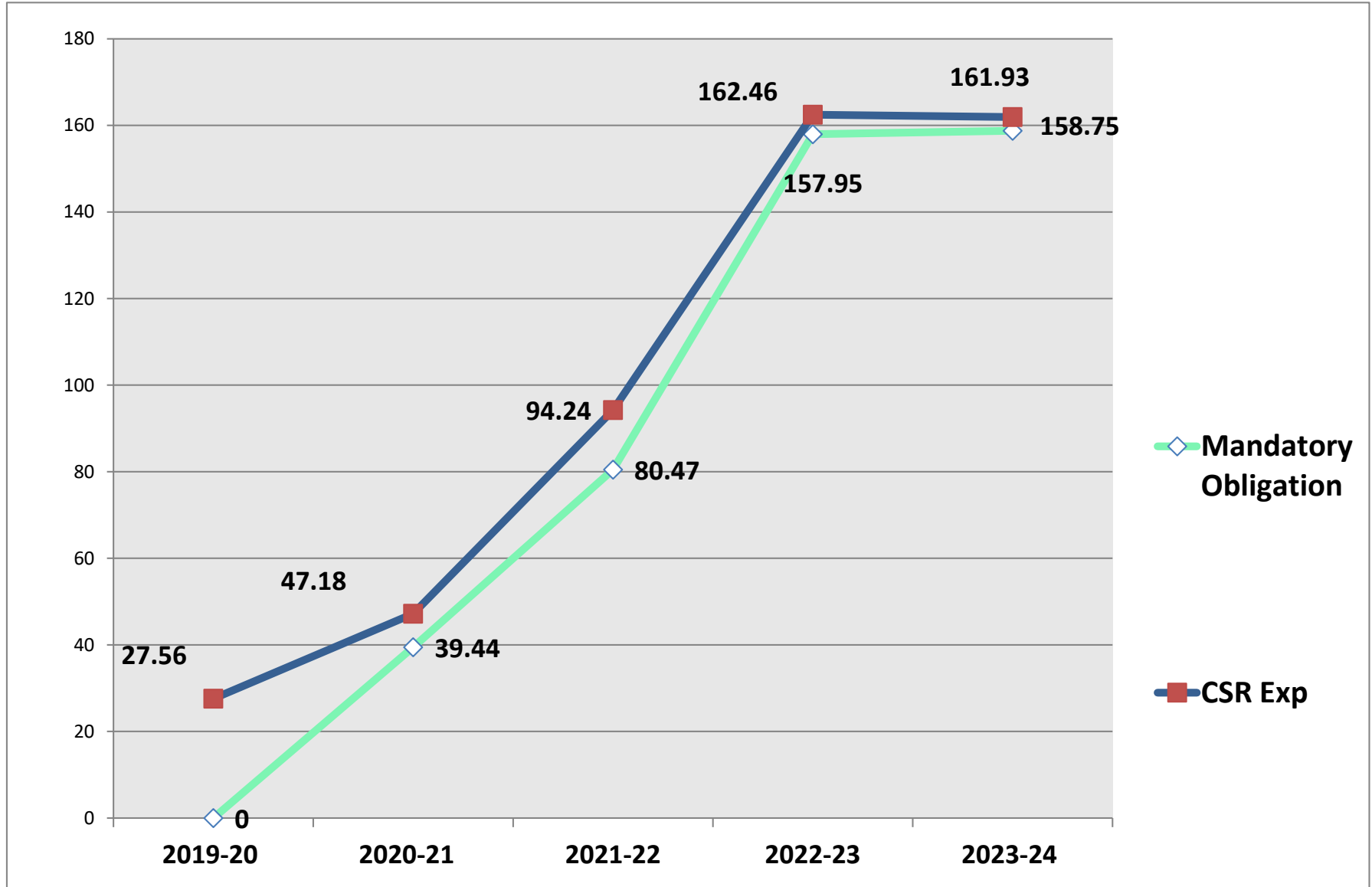
SAIL CSR Expenditures

(Amount Rs/Crore)

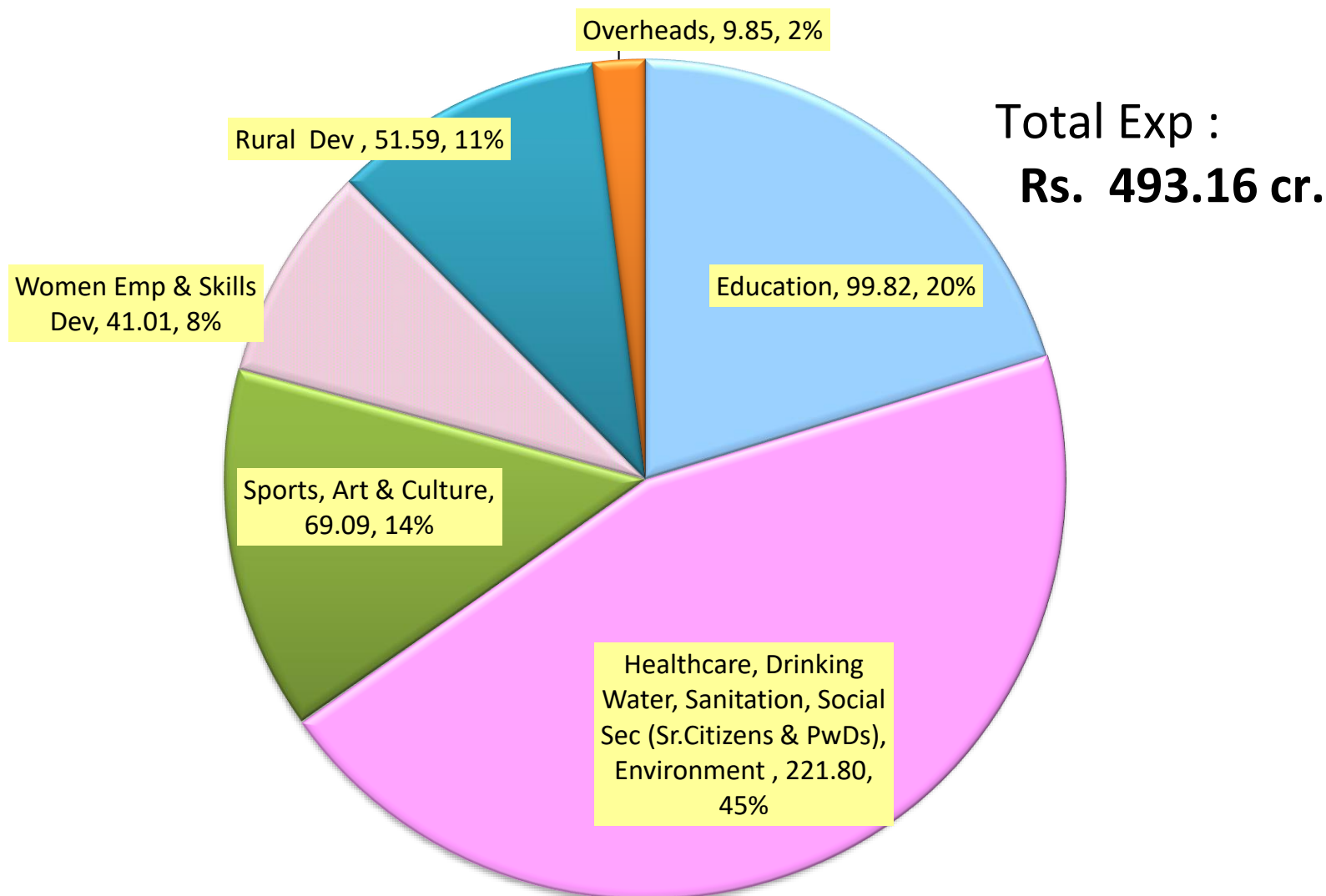
Financial Year	Mandatory CSR Obligation	CSR Expenditure
2019-20	Nil	27.56
2020-21	39.44	47.18
2021-22	80.47	94.24
2022-23	157.95	162.46 (incl Rs.51.73 cr. wrt Ongoing Projects)
2023-24	158.75	161.93 (incl Rs.78.27 cr. wrt Ongoing Projects)
2024-25	137.63	18.37 (H1)

Mandatory Obligation vs CSR Expenditure – 5 years (2019-20 to 23-24)

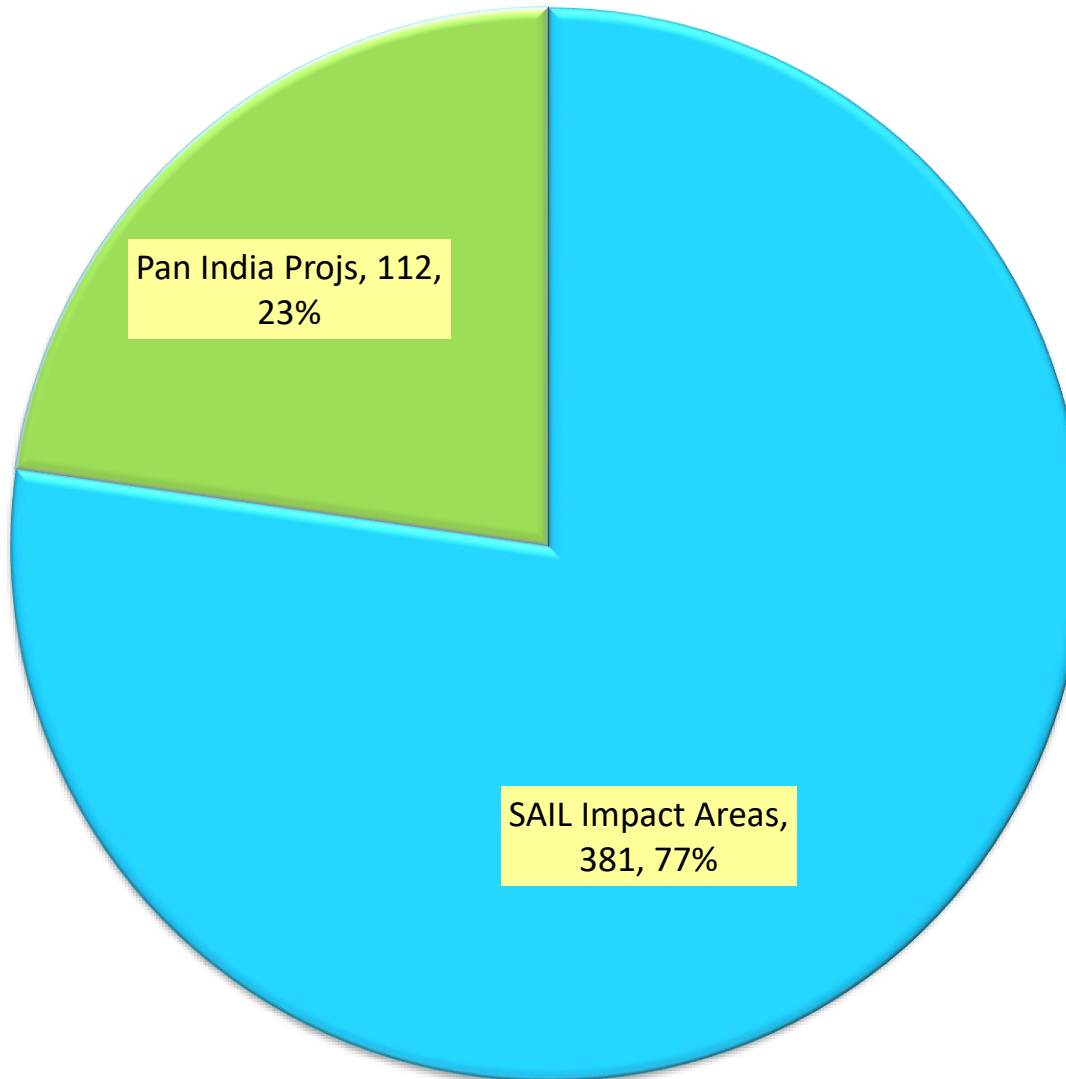
(Rs./Crores)



Expenditure on CSR Priority Areas (as per Schedule VII of the Companies Act, 2013) (2019-20 to 23-24)



CSR Expenditure – Impact Areas (2019-20 to 23-24)



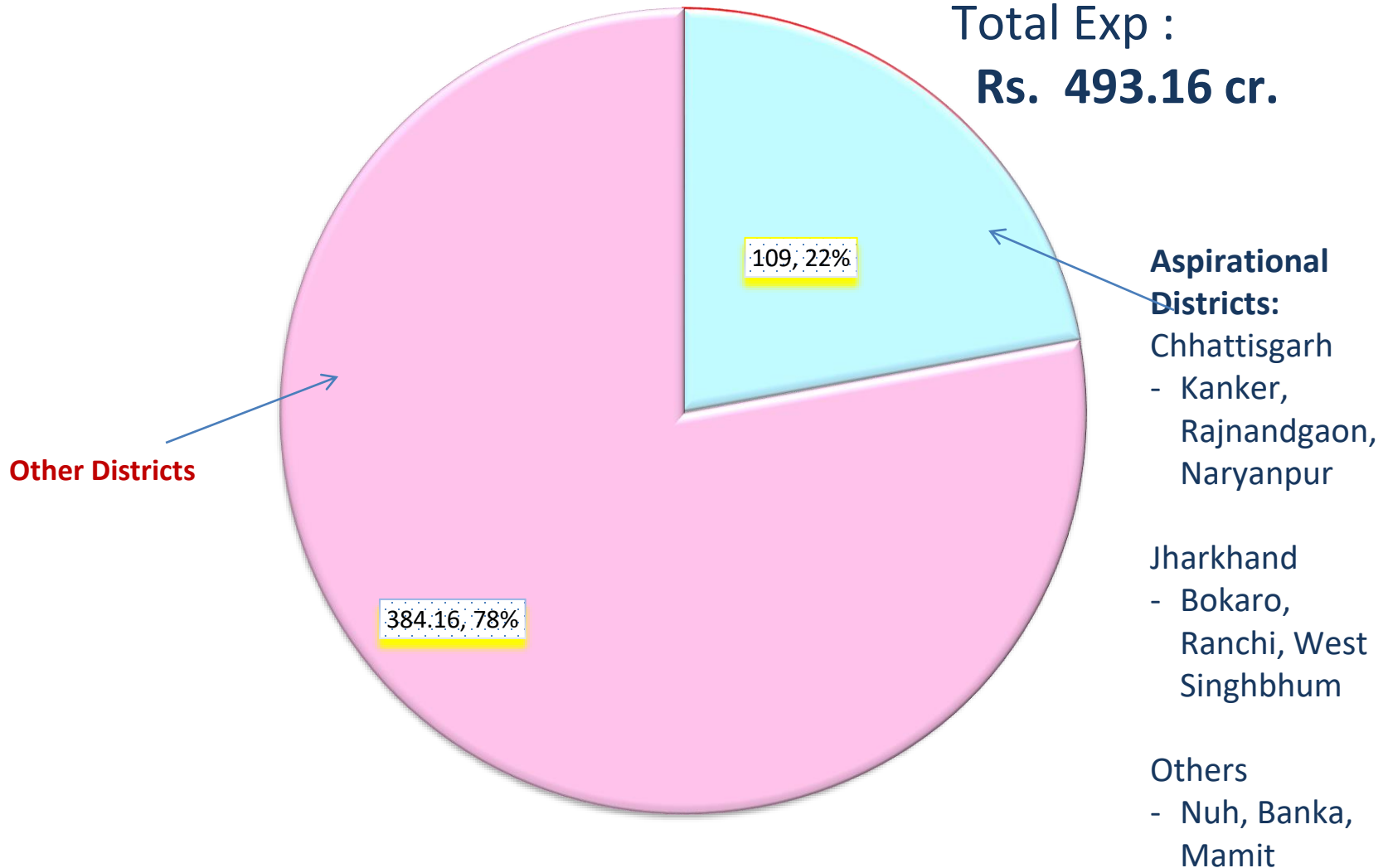
Total Exp :
Rs. 493.16 Cr.

- SAIL Impact Areas
- Pan India Projs

Impact areas
States
-Chhattisgarh
-Jharkhand
-Odisha
-West Bengal
-Tamil Nadu

CSR Expenditure – Aspirational Districts (2019-20 to 23-24)

Total Exp :
Rs. 493.16 cr.



Focus on Development of Aspirational Districts

Financial Year	Total CSR Expenditure (Rs/Crore)	Spend in Asp. Districts (Rs/Crore)	% of Total Expenditure
2021-22	94.24	10.11	10.73%
2022-23	162.46	35.13	22.24%
2023-24	161.93	48.82	30.75%
2024-25 (Allocation)	137.63	37.14	27%

CSR Expenditure – Common Theme (Since declaration in 18-19)



Mandatory CSR Obligation
Rs. 436.61 Cr.

Expenditure on Common
Theme Projects Rs.
270.31 Cr. (61.91%)