

Presentation on CSR (Corporate Social Responsibility)

- Annual Plan for FY 2023-24



Overview

- Corporate Social Responsibility (CSR) as per Section 135 of the Companies Act 2013 necessitates that companies allocate a Quantum of Spend atleast 2% of their average net profit from the preceding three years.
- **FY 2023-24 Plan:**

Sl.No	CSR obligation of 2% of average net profit from the preceding three years in INR	Carry Forward of Last FY excess spent in INR
1	1,27,10,911/-	155,415/-

Plan FY 2023-24

S.No	CSR project or activity identified	Sector in which the project is covered	Projects or programs (1) Local area or other (2) Specify the State and District where projects or programs proposed to be undertaken	Amount Outlay (budget) project or programs-wise (Apr 2023 - Mar 2024) in INR	Amount spent on the projects or programs Sub-Heads: (1) Direct expenditure on projects or programs (2) Overheads in INR
1	Skill Development- NAPS & NATS FY2023-24	Skill Development	Karnataka	1,27,10,911	--
	Total			1,27,10,911	--

About– NAPS & NATS



- **NAPS** (National Apprentices Promotion Scheme) is launched by Ministry of Skill Development & Entrepreneurship & **NATS** (National Apprentices Training Scheme) is launched by Ministry of Human Resource Development.
- Organization having more than 30 employees has to employ minimum of 2.5% of total employees as Apprentices under NAPS or and NATS.
- Organization can employ maximum of 15% of total employees as Apprentices.
- Difference between actual and minimum apprentices can be claimed under CSR.



THANK YOU

