

**GUIDANCE NOTE  
ON  
CORPORATE SOCIAL RESPONSIBILITY**



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**About The Book**

Introduction of CSR provisions under the Companies Act, 2013 was a significant legislative effort undertaken to involve corporates as partners in the social development process of the country and in strengthening the social responsibility of businesses.

The recent amendments brought into the CSR provisions have significantly evolved the legal framework of CSR. The effectiveness of the CSR framework adopted by organisations can be improved to a large extent by addressing the legal issues connected with the subject.

In this backdrop, the Institute of Company Secretaries of India (ICSI) has brought out a comprehensive Guidance Note on CSR, which besides covering the legal issues and providing guidance thereon, also includes the related statutory provisions and reporting framework of CSR to facilitate compliance of law both in letter and spirit.

The Guidance Note will be immensely useful for all readers interested in the subject and will be of practical value to those entrusted with the compliance of CSR provisions.

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