

### **Introduction:**

As per section 135 of the companies act. 2013 and the clarifications issued on CSR vide ministry of corporate affairs general circular No. 21 of 2014 –“*contribution to corpus of a trust/society/section -8 companies etc. will qualify as CSR expenditure as long as (a) The Trust/Society/section-8 companies etc. is created exclusively for undertaking CSR activities or (b) where the corpus is created exclusively for a purpose directly relatable to a subject covered in Schedule-VII of the act.*”

Number of corporate and PSUs have shown interest in undertaking works relating to environmental sustainability, sanitation and certain passenger amenities at railway stations through CSR funds. In order to increase participation of the willing companies for undertaking CSR works in railways, a policy framework has been prepared. Keeping in view that railway stations are used by large number of passengers of all classes and social strata, it would be a great opportunity for the corporate and PSUs to serve the public at large by supplementing the railways’ efforts in keeping the railway stations clean as also contribute to environment by executing environmental sustainability works.

Railways shall encourage the corporate and PSUs for sponsoring the stations especially falling in their business/ influence area to execute identify railway works which are doable under CSR.

Complete guidelines for execution of identified railway works through corporate social responsibility (CSR) of Corporate and PSUs are given under the heading “Railway policy.”