F. No. CSR-13/38/2026-CSR-MCA
Government of India
Ministry of Corporate Affairs

Room No.13049, 3rd Floor,
Kartavya Bhawan-1, New Delhi
Date: 03.11. 2026

OFFICE MEMORANDUM

Subject: Strengthening disability inclusion under the Corporate Social Responsibility Framework of the Companies Act, 2013 – reg.

The undersigned is directed to refer to D.O. Letter No. Z-11017/11/2026-ATD dated 25.08.2026, received from the Secretary, Department of Empowerment of Persons with Disabilities (Divyangjan), addressed to the Secretary, Ministry of Corporate Affairs, on the subject cited above, wherein it has been requested to issue a suitable clarificatory circular or inclusion of disability focused CSR expenditure in Frequently Asked Questions (FAQs) for better clarity.

2. The matter has been examined and to convey that the suggested options of the reference is already aligned with the item no. (ii) & (iii) of Schedule VII of the Companies Act, 2013. Item No. (ii) of Schedule VII explicitly provides for "promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects. "Further, Item No. (iii) Relating to "measures for reducing inequalities faced by socially and economically backward groups" can also be interpreted liberally to include measures for empowerment and inclusion of persons with disabilities.

3. The Department has suggested the following terms to be clarified for the betterment of disable persons, as under:

(i) CSR expenditure includes assistive devices, aids and appliances, assistive and accessible technology for education, skilling, livelihood and employability, support for cross-disability early intervention centres and early intervention services for children with disabilities;

(ii) Accessible and inclusive education, including special education, accessible teaching-learning materials, assistive learning devices and accessible digital learning content and infrastructure;

(iii) CSR-supported ITI infrastructure, workshops, smart classrooms and digital learning tools;

(iv) Accessibility of CSR-created assets: CSR funded physical infrastructure, ICT and digital platforms.

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The terms mentioned at (i) to (iv) above are already covered under the existing provisions of Items (ii) and (iii) of Schedule VII to the Companies Act, 2013. These area are broad in nature and should be interpreted liberally so as to capture the essence of subjects enumerated therein.

4. This issues with the approval of the Competent Authority.

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To
Shri Sandeep Kumar
Under Secretary (ATD)
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