

As per section 135 (9) of Companies Act, 2013:

“Where the amount to be spent by a company under sub-section (5) does not exceed fifty lakh rupees, the requirement under sub-section (1) for constitution of the Corporate Social Responsibility Committee shall not be applicable and the functions of such Committee provided under this section shall, in such cases, be discharged by the Board of Directors of such company.”

*Amount spend by the company is below this limit, hence there is no applicability of this Section to the Company.