

General Circular No. 09/2021

E-file no. CSR-01/5/2021-CSR-MCA

Government of India

Ministry of Corporate Affairs

5th Floor, 'A' Wing, Shastri Bhawan,

Dr. R. P. Marg, New Delhi - 110 001

Date: 05th May 2021

To,

All Stakeholders.

Subject: - Clarification on spending of CSR funds for 'creating health infrastructure for COVID care', 'establishment of medical oxygen generation and storage plants' etc.- reg.

Ma'am/Sir(s),

In continuation to this Ministry's General Circular No. 10/2020 dated 23.03.2020, wherein it was clarified that spending of CSR funds for COVID-19 is an eligible CSR activity, it is further clarified that spending of CSR funds for 'creating health infrastructure for COVID care', 'establishment of medical oxygen generation and storage plants', 'manufacturing and supply of Oxygen concentrators, ventilators, cylinders and other medical equipment for countering COVID-19' or similar such activities are eligible CSR activities under item nos. (i) and (xii) of Schedule VII of the Companies Act, 2013 relating to promotion of health care, including preventive health care, and, disaster management respectively.

2. Reference is also drawn to item no. (ix) of Schedule VII of the Companies Act, 2013 which permits contribution to specified research and development projects as well as contribution to public funded universities and certain Organisations engaged in conducting research in science, technology, engineering, and medicine as eligible CSR activities.

3. The companies including Government companies may undertake the activities or projects or programmes using CSR funds, directly by themselves or in collaboration as shared responsibility with other companies, subject to fulfillment of Companies (CSR Policy) Rules, 2014 and the guidelines issued by this Ministry from time to time.

4. This issues with the approval of competent authority.

Yours faithfully,



(Shobhit Srivastava)

Deputy Director (CSR Cell)

Tel: 011-23070216

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1. **E Governance section for placing the circular on MCA website.**
2. **Guard File.**