



Clarification on spending of CSR funds for COVID-19 vaccination

MCA vide General Circular No. 10/2020 dated 23.03.2020 clarified that spending of CSR funds for COVID-19 is an eligible CSR activity. In continuation to the said circular, it is further clarified that spending of CSR funds for COVID-19 vaccination for persons other than the employees and their families, is an eligible CSR activity under item no. (i) of Schedule VII of the Companies Act, 2013 relating to promotion of health care including preventive health care and item no. (xii) relating to disaster ment.

Source: Circular No. 13/2021 dt. July 30, 2021

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