

**General Circular No. 05/2021**

E-file no. CSR-10/9/2020-CSR-MCA

Government of India

Ministry of Corporate Affairs

5<sup>th</sup> Floor, 'A' Wing, Shastri Bhawan,  
Dr. R. P. Marg, New Delhi - 110 001

**Date: 22<sup>nd</sup> April 2021**

To,

All Stakeholders.

**Subject: - Clarification on spending of CSR funds for setting up makeshift hospitals and temporary COVID Care facilities - 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 'setting up makeshift hospitals and temporary COVID Care facilities' is an eligible CSR activity 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. The companies may undertake the aforesaid activities in consultation with State Governments subject to fulfillment of Companies (CSR Policy) Rules, 2014 and the circulars related to CSR issued by this Ministry from time to time.
3. This issues with the approval of competent authority.

Yours faithfully,



(Shobhit Srivastava)

Deputy Director (CSR Cell)

Tel: 011-23070216

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