

As per the provisions related to CSR, an expenditure under CSR should be incurred on activities mentioned under Schedule VII of the Companies Act, 2013. However, the expenditure on the following activities will not be treated as CSR expenditure, such as:

- Activities that benefit only the employees of the company and their families
- Activities undertaken by the company in pursuance of its normal course of business
- One-off events such as marathons/ awards/ charitable contribution/ advertisement/sponsorships of TV programmes etc.
- Expenses on fulfilling the statutory obligation
- Directly or indirectly Contribution to any political party.

DO YOU KNOW?



**Expenditure on certain activities are not included as CSR Expenditure**

