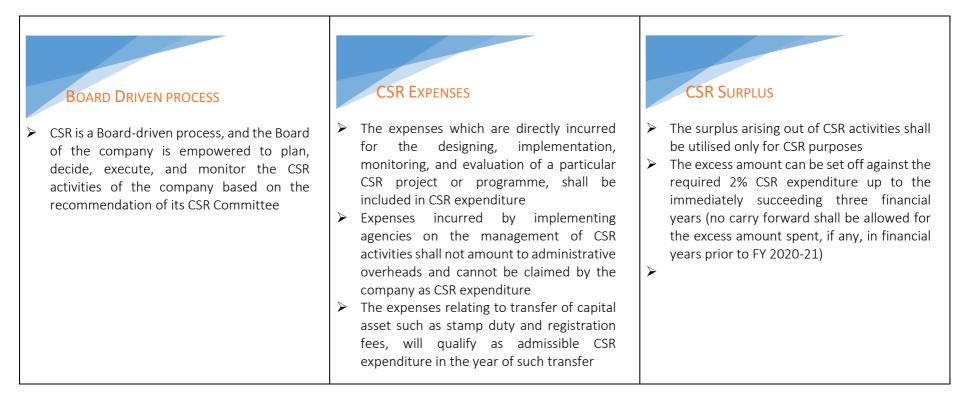


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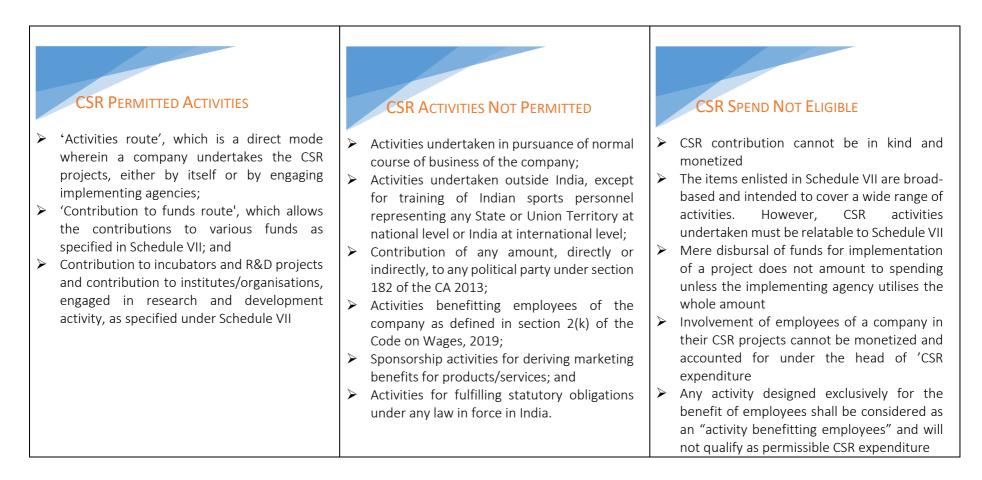
SALIENT FEATURES OF CSR

The Ministry of Corporate Affairs ("**MCA**") has recently issued FAQs on August 25, 2021 on Corporate Social Responsibility ("**CSR**") post the significant changes notified by the MCA on January 22, 2021 in respect of CSR activities. The broad framework of CSR has been provided in Section 135 of the Companies Act, 2013 ("**CA 2013**"), Schedule VII to the CA 2013 ("**Schedule VII**") and Companies (Corporate Social Responsibility Policy) Rules, 2014 ("**CSR Rules**"). The FAQs supersedes all previous clarifications, general circulars and letters of the MCA on CSR.





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