

**POLICY ON
CORPORATE SOCIAL RESPONSIBILITY
(For inclusive growth and Sustainable Development) OF
MSTC LTD.
A Government of India Enterprise (Revised) 2021**

1.0 Introduction

Holistic vision and integrated mission encompass every field of research, development and business. As a result, interrelatedness has been established in every branch of study, thus paving the way for finding new links between human activities and natural resources.

The evolution of Corporate Governance and the emergence of Corporate Social Responsibility (CSR) and Sustainable Development (SD) could be viewed in the above context as part of Corporate contribution and compensation to nature and society. Along with profit, welfare also has become a major goal of the business activity of the Corporates in the modern period. Euro – American Corporates in the 20th century introduced the earlier form of CSR. It is the biggest opportunity both for the public and private sector to contribute to nation building efforts, by making an integrated attempt using financial, human, infrastructural, technical, administrative and organizational resources. Sustainable Development and inclusive growth are the broad objectives of modern CSR. Business activities exist to do so much more than making money; they exist to use the power of business to solve social and environmental problems based on local needs, national demand and international context, in partnership with Governments, NGOs and relevant stakeholders.

India is the first country to make CSR for Companies mandatory through legislation. The Department of Public Enterprises (DPE), Govt. of India, issued CSR guidelines in April, 2010. Following these guidelines MSTC also formulated the CSR policy of its own for achieving the inclusive growth and Sustainable Development goals for nation building.

2.0 Preamble and Historical Background

- 2.1** MSTC Ltd. is a Mini Ratna Company under the administrative control of Ministry of Steel, Govt. of India. Established in 1964, MSTC is moving on its way to a long journey of growth. From being a small canalized agency, it has transformed itself into e-commerce giant mainly in B2B sector and has the distinction of being only such company in public sector offering in-house ecommerce end to end solutions.
- 2.2** MSTC is committed to the protection of environment, natural resources, upliftment of the poor and under privileged class through its various CSR initiatives and appropriate services.
- 2.3** DPE issued CSR Policy guidelines in April, 2010. MSTC prepared a policy in line with the said guidelines, which was approved by the Board on 23.06.2010.
- 2.4** In the year December, 2011 DPE made separate guidelines on Sustainable Development (SD), which mandated formation of S.D. Committee of the Board. MSTC constituted S.D. Committee as per the guidelines. A S.D. policy was prepared and approved by the Board on 26.06.2011.
- 2.5** In the year 2013 the DPE policy guidelines clubbed S.D. with CSR and mandated only one committee, i.e. CSR Committee to look after Sustainable Development as well as CSR. MSTC policy was redrafted and approved by the Board on 02.03.2013.
- 2.6** The Companies Act, 2013 has been introduced with effect from 1.4.2014, where the Act itself provides for CSR, which will be applicable regardless of Govt. or Private Sector Companies. MSTC falls under this category and therefore the Act and Rules apply to MSTC as well.
- 2.7** On 10.07.2014 by DPE OM No. 15(3)/2013-DPE(GM), the provisions relating to CSR by DPE were withdrawn as the Companies Act and CSR Rules shall apply to such categories of Companies. DPE had issued a CSR and Sustainability guidelines as a supplement to the Companies Act and CSR Rules. This had been considered while drafting this policy. MSTC's CSR policy was redrafted incorporating requirements prescribed under the Companies Act, 2013 and DPE guidelines which was adopted by the Board on 05.04.2018.
- 2.8** The provisions relating to CSR under the Companies Act, 2013 and rules made thereunder was further amended by the Companies (Amendment) Act, 2020 which came into effect from 22nd January 2021. The CSR policy of MSTC is redrafted to incorporate changes introduced through Companies (Amendment) Act, 2020 and the Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021 dated 22.01.2021.

3.0 Motto

Sustainability of Progress through Sustained Profits.

4.0 The Vision

Blending responsible business with inclusive growth and Sustainable Development for protecting environment, conserving resources and improving human health and education.

5.0 The Mission

5.1 General:

To promote programmes and projects for realising the CSR vision of MSTC, in partnership with NGOs and other relevant stakeholders by sharing time, talent, experience and finance, for building a better India.

5.2 Specific:

- a. To generate and promote awareness and action programmes of CSR along with projects, at the primary, secondary and tertiary levels of education.
- b. To extend help to solve the health problems of poor people through increasing their holistic medical and hygiene facilities.
- c. To empower the differently abled persons to be self-reliant through supporting skill training programmes.
- d. To support programmes for the protection of environment and conservation of resources through alternative sources of energy like solar, rainwater harvesting, etc.
- e. To promote waste management programmes and pollution control measures in urban areas.
- f. To reach out to women and children for their empowerment and development.

6.0 Constitution and Role of CSR Committee

6.1 MSTC Board shall constitute a CSR Committee with an Independent Director as Chairman, and Director (Finance) and any other non-functional Directors, as members. Any change can be made with the approval of the Board. CSR nodal officer shall prepare and place issues to be placed before the committee. Persons related to CSR or any other officer may be called by the Committee during the meeting. Company Secretary shall be the secretary to the committee.

6.2 The Board's report shall disclose the composition of the CSR Committee.

6.3 Role of the Committee

- (a) The CSR Committee shall formulate and recommended CSR Policy of the Company and review the same from time to time and recommend modification, if any to the Board of Directors.
- (b) Recommend amount of expenditure on CSR activities to be incurred during the year and recommend projects to be taken up.
- (c) Monitor the implementation of CSR projects on the basis of information made available.
- (d) The CSR Committee shall formulate and recommend to the Board, an annual action plan for CSR activities.

7.0 Role of the Board of Directors

- (a) On the basis of the recommendation of CSR Committee, Board shall approve CSR Policy, disclose the contents in its report and ensure that the same is placed on the website of the company.
- (b) Board's Report shall include an annual report on CSR containing particulars specified in the Companies (CSR Policy) Rules, 2014 as amended from time to time (copy annexed as Annexure I to this policy). Board shall also ensure the activities included under the CSR Policy as well as directions received by the Govt. of India are being undertaken by the Company.
- (c) Board shall also ensure that Company spends at least an amount equivalent to 2% of the average Profit before Tax (PBT) (net profits) of the preceding three financial years, in any financial year on CSR activities. In case the Company fails to spend such amount, the Board shall in its report specify the reasons for not spending the amount and unless the unspent amount

relates to any ongoing project, transfer of such unspent amount to a Fund specified in Schedule VII, within a period of six months of the expiry of the financial year.

- (d) Board shall ensure that any amount remaining unspent pursuant to any ongoing project, undertaken by a company in pursuance of this Policy, shall be transferred by the company within a period of thirty days from the end of the financial year to a special account to be opened by the company in that behalf for that financial year in any scheduled bank to be called the Unspent CSR Account, and such amount shall be spent by the company in pursuance of its obligation towards the CSR project within a period of three financial years from the date of such transfer, failing which, the company shall transfer the same to a Fund specified in Schedule VII, within a period of thirty days from the date of completion of the third financial year.
- (e) Where company spends an amount in excess of requirement, such excess amount may be set off against the CSR amount required to be spent up to immediate succeeding three financial years subject to the conditions that –
 - (i) the excess amount available for set off shall not include the surplus arising out of the CSR activities, if any.
 - (ii) the Board of Directors of the company shall pass a resolution to that effect.
- (f) Where the amount to be spent on CSR activities does not exceed fifty lakh rupees, the functions of Corporate Social Responsibility Committee may be discharged by the Board.

Here "Ongoing Project" means a multi-year project undertaken by a Company in fulfillment of its CSR obligation having timelines not exceeding three years excluding the financial year in which it was commenced, and shall include such project that was initially not approved as a multi-year project but whose duration has been extended beyond one year by the board of directors based on reasonable justification.

8.0 CSR activities

MSTC shall take out any one or more of the activities under Schedule VII of the Companies Act (as modified from time to time), including any supplementary, clarifications, etc. thereto. A list of items under Schedule VII and supplement/clarification thereto is enclosed to as Annexure II of this policy.

(a) Inclusion

Company shall give preference to local area and areas where it operates. All projects shall be in India only. Govt. guidelines, notifications, instructions, suggestions shall be considered by MSTC and any activity shall be selected on the basis of such guidelines /instructions.

(b) Exclusions

- (i) The expenditure on remuneration of the staff, incidental expenses on traveling, etc. relating to CSR expenditure.
- (ii) Anything done or legal compliance or environment protection as compliance or as part of business shall also be out of the preview of CSR activities.
- (iii) Benefit to employees, direct or indirect shall be excluded.
- (iv) CSR activities should be undertaken by the companies in Project/ Programme mode. One-off events such as marathons/ awards/ charitable contribution/ advertisement/ sponsorships of TV programs, etc. would not be qualified as part of CSR expenditure.
- (v) Further, any expenditure on an item not covered under or not in line with activities under the schedule to the Companies Act on CSR, shall be excluded.
- (vi) Administrative overheads shall not exceed five percent of total CSR expenditure for the financial year.

9.0 Collaborative Projects

MSTC may take up projects in collaboration with other PSUs or with any specialized agency of the Govt. either as Public Private Partnership (PPP) model or as co-sponsor to the project. However in such case separate report shall be made by MSTC in its Annual Report on CSR. These kinds of projects may be considered if found necessary or the cost of the projects is too high to be taken up independently by MSTC.

10.0 Budget

- 10.1** The budget of CSR shall be an amount equal to or more than 2% of the Company's average Profit before Tax (PBT) (net profit) for the preceding three financial years.
- 10.2** The budget for the year shall be recommended by CSR committee at the beginning of the year and shall be approved in the subsequent Board meeting held after the CSR Committee meeting.
- 10.3** The items under para 8.0 (b) exclusions shall not be considered as expenditure under the budget.
- 10.4** If the budget is not spent, the Board shall explain the reasons for not spending the allocated amount in its Report. Such unspent amount of any financial year shall be transferred and/or spent as per para 7.0 (c) or (d) of this policy or otherwise as prescribed under the provisions of Companies Act, 2013 and Rules made thereunder, as amended from time to time or as per the directions of Central Government.
- 10.5** The CSR Committee may sanction CSR projects upto Rs. 5 Lakh each subject to five projects within the approved annual budget of CSR and the information thereof shall be placed in the immediately next Board Meeting held subsequent to the meeting of the CSR Committee.

11.0 Guiding principles for selection of project

- 11.1** Management of MSTC shall decide the projects which may be considered keeping in view the merits, budget provisions, Govt. directions, etc. Thereafter the project shall be analyzed with visit to the premises/ sites/ offices by a team of officers decided by the management. If the same is found to be acceptable detailed information on the project along with recommendations shall be put up to the CSR Committee. The Committee thereafter may recommend the same to the Board of Directors.
- 11.2** In case of urgency or compliance of Govt. guidelines/directives, the projects may be taken up with approval of CMD and information in this regard may be given in the next Board Meeting.
- 11.3** Projects can be taken up on the request of NGOs who approach MSTC for financial support. MSTC may, suo moto approach NGOs/ other social organizations to implement and maintain projects to be financed by MSTC.

11.4 Local Authorities may be approached on the request of local authorities may be considered for selection of project. They may be involved at the implementation level also.

11.5 The projects approved by the Board shall be disclosed on website of the company for public access.

11.6 Following procedures must be followed while selection of a CSR project:

- a. The CSR activities/projects shall be undertaken through an identified suitable agency or through providing financial assistance to NGOs/ specialized agencies/ trusts/ institutions/ foundations/ societies/ bodies etc. in accordance with the provisions of Companies Act, 2013 and Rules made thereunder.
- b. The credibility of the implementing agency and the quality of job of implementing agency/ NGO must be checked. The detailed profile, audited annual accounts of past three years, past projects undertaken and completed, necessary registration certificates and other documents as deemed necessary of the implementing agency/ NGO must be evaluated.
- c. A detailed proposal/ project report must be submitted by the implementing agency for which financial assistance is required. The proposal shall inter alia contain Area of CSR activity, exact scope work, geographical location of the project, name of beneficiary institution, category of ultimate beneficiaries, no. of ultimate beneficiaries, necessary approvals of local authorities, if any, total cost estimate of project, duration of completion, atleast three quotations for material and services required for complete project and any other detail/ documents/ clarification as may be required by the dealing officers.
- d. The management based on Govt. stipulated guidelines issued from time to time and as per Policy of the Company, select few projects for undertaking.
- e. After satisfactory perusal of complete documents and proposal relating to the CSR project selected by the management, Site visit shall be conducted by Survey Team of two officials as nominated by the management of MSTC.
- f. The Survey Team shall submit Baseline Survey Report before the management alongwith photographs of exact place of site where CSR work is to be performed.
- g. When the Baseline survey report is found to be favourable; such projects should be processed ahead and the CSR Project report shall be submitted to the management for their consideration.
- h. The CSR Project will be scrutinized and examined by the management. The CSR Project finalized at the management level will then be up to the CSR Committee for its consideration and recommendation to the Board for its

approval.

- i. The CSR Project approved by the Board or sanctioned by the CSR Committee, as the case may be, shall then be communicated to Implementing Agency along with Sanction letter.
- j. The Sanction letter must clearly state the exact scope, area, location of the CSR work, overall time limit for completion of work, milestones for the complete duration of the project, total sanctioned amount, terms of payment of installments based on monitoring, completion of milestones and submission of certificates/ reports by the implementing agency.
- k. The terms of sanction letter may, however, be amended/ modified by the Board upon recommendation of CSR Committee or upon request of implementing agency on genuine grounds at any time during the duration of the project.
- l. The implementing agency shall provide its written acceptance on the terms and conditions of the sanction letter within time stated on sanction letter.

12.0 Implementation and monitoring.

12.1 MSTC shall devise internal mechanism to spread CSR awareness amongst the employees. The initiatives shall be explained in management meetings, CEO's communication to the employees and other forums where a group of employees are present.

12.2 Training programs for creating awareness and promoting activities on CSR shall be organized for the employees and committee members. The dealing officers and Committee members may be nominated for external/ internal CSR training and/ or interaction with other PSUs.

12.3 In case of new incumbents one session on CSR shall be included in induction/orientation programme.

12.4 CSR activity shall be in project mode with measurable targets. In case project mode is not possible, the reasons are to be recorded.

12.5 MSTC shall implement the project with the help of external specialized agencies. Internal manpower, whenever required may be associated in implementation. These specialized agencies should have enough credibility to be decided by dealing officers. Empaneled agencies of Government/ semi-Government/ CSR hub will be engaged wherever possible. Agencies who intend to undertake any CSR activity, shall be registered with NITI Aayog. The agency shall also be registered with Central Govt. (ROC) and have a unique CSR Registration Number issued by ROC with effect from the 01st April 2021.

- 12.6** Evaluation of the project, while it is ongoing and also when it is complete shall be done by dealing officers/CSR Committee with or without help of independent experts. If Committee considers necessary, Impact Assessment may be done by an external Independent Agency. However if average CSR obligation is ten crore rupees or more, in the three immediately preceding financial years, impact assessment shall be done through an independent agency of CSR projects having outlays of one crore rupees or more, and which have been completed not less than one year before undertaking the impact study.
- 12.7** Impact Assessment of CSR activities taken out during a year shall be made for improving the performance in the future. The impact assessment reports, if any, shall be placed before the Board and shall be annexed to the annual report on CSR.
- 12.8** If possible, big projects can be taken up by pooling resources with other CPSEs.
- 12.9** Monitoring shall be done with key indicators, timeline, budget and corrective actions shall be taken. The monitoring may be done by internal officers. Implementing agency should not monitor the same project. The agency engaged for baseline/need assessment study may, if required, be used for monitoring and evaluation.
- 12.10** The monitoring system devised by MSTC will include:
- a. Regular field visits to Project / Programme sites by designated teams of two officials as nominated by the management of MSTC.
 - b. The designated team shall submit Inspection Report before the management alongwith comparable photographs of exact place of site where CSR work is performed.
 - c. Comprehensive documentation / compilation of Inspection Reports, utilization certificate, statement of utilisation of fund shall be considered before release of funds;
 - d. The payments to the implementing agencies, as the case may be, shall be made in installments of not more than Rs. 5 lacs each with prior approval of CSR Committee.
 - e. Regular interaction with beneficiary communities shall be made to obtain feedback;
 - f. Monitoring of timely fund utilization to ensure that Projects / Programmes as budgeted are actually being carried out and/or
 - g. Any other activity that the CSR Committee or Board may deem necessary in the larger interest of its CSR initiatives.
- 12.11** In case of public infrastructure projects the local authorities should be involved both at planning and execution stage. The maintenance of project should be the responsibility of the local authorities. A confirmation letter to that extent may be obtained to the extent possible.

12.12 The implementation and monitoring of the CSR activities will be overseen by the CSR Committee apart from the dealing officer. The Minutes/recommendations of the CSR Committee shall be placed in the Board Meeting held immediately after the CSR Committee Meeting.

12.13 In case of ongoing project, the Board through CSR Committee shall monitor the implementation of the project with reference to the approved timelines and year-wise allocation and make modifications, if any, for smooth implementation of the project within the overall permissible time period.

12.14 The Board through CSR Committee shall satisfy itself that the funds disbursed have been utilised for the purposes and in the manner as approved by it and the Chief Financial Officer or the person responsible for financial management shall certify to the effect.

12.15 Every CSR activity shall be considered as an opportunity for nation building through business progress and hence the same shall be publicized for wider spread effects in the society.

13.0 Annual Action Plan

The CSR Committee shall formulate and recommend to the Board, an annual action plan, which shall include:

- (a) the list of areas of CSR projects or programmes that would be undertaken during the year;
- (b) the manner of execution of such projects or programmes;
- (c) the budget and modalities of utilisation of funds and implementation schedules for the projects or programmes;
- (d) monitoring and reporting mechanism for the projects or programmes;
- (e) details of need and impact assessment, if any, for the projects undertaken

The Board may alter such plan at any time during the financial year, as per the recommendation of its CSR Committee, based on the reasonable justification to that effect.

14.0 This Policy is last reviewed and approved by the Board of Directors in their meeting held on ----- . In any circumstance where the terms of this Policy differ from any law, rule, regulation etc. for the time being in force, the law, rule, regulation etc. shall take precedence over this Policy.

Annexure - I

Format for the Annual Report on CSR Activities to be included in the Board's Report for Financial Year commencing on or after 1st Day of April, 2020

1. Brief outline on CSR Policy of the Company.
2. Composition of CSR Committee:

Sl. No.	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year

3. Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company.
4. Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social responsibility Policy) Rules, 2014, if applicable (attach the report).
5. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any

Sl. No.	Financial Year	Amount available for set-off from preceding financial years (in Rs)	Amount required to be set-off for the financial year, if any (in Rs)
1			
2			
3			
Total			

6. Average net profit of the company as per section 135(5).
7.
 - (a) Two percent of average net profit of the company as per section 135(5)
 - (b) Surplus arising out of the CSR projects or programmes or activities of the previous financial years.
 - (c) Amount required to be set off for the financial year, if any
 - (d) Total CSR obligation for the financial year (7a+7b-7c).
8. (a) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year. (in Rs.)	Amount Unspent (in Rs.)				
	Total Amount transferred to Unspent CSR Account as per section 135(6).		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).		
	Amount.	Date of transfer.	Name of the Fund	Amount.	Date of transfer.

(b) Details of CSR amount spent against ongoing projects for the financial year:

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	(9)	(10)	(11)	
Sl. No.	Name of the Project.	Item from the list of activities in Schedule VII to the Act.	Local area (Yes/No).	Location of the project.		Project duration.	Amount allocated for the project (in Rs.).	Amount spent in the current financial Year (in Rs.).	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (in Rs.).	Mode of Implementation - Direct (Yes/No).	Mode of Implementation - Through Implementing Agency	
				State.	District.						Name	CSR Registration number.
1.												
2.												
3.												
	Total											

(c) Details of CSR amount spent against **other than ongoing projects** for the financial year:

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	
Sl. No.	Name of the Project	Item from the list of activities in schedule VII to the Act.	Local area (Yes/No).	Location of the project.		Amount spent for the project (in Rs.).	Mode of implementation - Direct (Yes/No).	Mode of implementation - Through implementing agency.	
				State.	District.			Name.	CSR registration number.
1.									
2.									
3.									
	Total								

(d) Amount spent in Administrative Overheads

(e) Amount spent on Impact Assessment, if applicable

(f) Total amount spent for the Financial Year (8b+8c+8d+8e)

(g) Excess amount for set off, if any

Sl. No.	Particular	Amount (in Rs.)
(i)	Two percent of average net profit of the company as per section 135(5)	
(ii)	Total amount spent for the Financial Year	
(iii)	Excess amount spent for the financial year [(ii)-(i)]	
(iv)	Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any	
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	

9. (a) Details of Unspent CSR amount for the preceding three financial years:

Sl. No.	Preceding Financial Year.	Amount transferred to Unspent CSR Account under section 135 (6) (in Rs.)	Amount spent in the reporting Financial Year (in Rs.).	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any.			Amount remaining to be spent in succeeding financial years. (in Rs.)
				Name of the Fund	Amount (in Rs.)	Date of transfer.	
1.							
2.							
3.							
	Total						

(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s):

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Sl. No.	Project ID.	Name of the Project.	Financial Year in which the project was commenced.	Project duration.	Total amount allocated for the project (in Rs.).	Amount spent on the project in the reporting Financial Year (in Rs.).	Cumulative amount spent at the end of reporting Financial Year. (in Rs.)	Status of the project - Completed /Ongoing.
1								
2								
3								
	Total							

10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year

(asset-wise details).

- (a) Date of creation or acquisition of the capital asset(s).
- (b) Amount of CSR spent for creation or acquisition of capital asset.
- (c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc.
- (d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset).

11. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5).

Sd/- (Chief Executive Officer or Managing Director or Director).	Sd/- (Chairman CSR Committee).	Sd/- [Person specified under clause (d) of sub-section (1) of section 380 of the Act] (Wherever applicable).
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Annexure - II

SCHEDULE VII (of the Companies Act, 2013)

Activities which may be included by companies in their Corporate Social Responsibility Policies
Activities relating to:—

(i) Eradicating hunger, poverty and malnutrition, promoting health care including preventive health care and sanitation including contribution to the Swachh Bharat Kosh set-up by the Central Government for the promotion of sanitation and making available safe drinking water.

(ii) promoting education, including special education and employment enhancing vocation skills especially among children, women, elderly and the differently abled and livelihood enhancement projects.

(iii) promoting gender equality, empowering women, setting up homes and hostels for women and orphans; setting up old age homes, day care centres and such other facilities for senior citizens and measures for reducing inequalities faced by socially and economically backward groups.

(iv) ensuring environmental sustainability, ecological balance, protection of flora and fauna, animal welfare, agroforestry, conservation of natural resources and maintaining quality of soil, air and water including contribution to the Clean Ganga Fund set-up by the Central Government for rejuvenation of river Ganga.

(v) protection of national heritage, art and culture including restoration of buildings and sites of historical importance and works of art; setting up public libraries; promotion and development of traditional art and handicrafts;

(vi) measures for the benefit of armed forces veterans, war widows and their dependents, Central Armed Police Forces (CAPF) and Central Para Military Forces (CPMF) veterans, and their dependents including widows;

(vii) training to promote rural sports, nationally recognised sports, paralympic sports and olympic sports

(viii) contribution to the prime minister's national relief fund or Prime Minister's Citizen Assistance and Relief in Emergency Situations Fund (PM CARES Fund) or any other fund set up by the central govt. for socio economic development and relief and welfare of the schedule caste, tribes, other backward classes, minorities and women;

(ix) (a) Contribution to incubators or research and development projects in the field of science, technology, engineering and medicine, funded by the Central Government or State Government or Public Sector Undertaking or any agency of the Central Government or State Government; and

(b) Contributions to public funded Universities; Indian Institute of Technology (IITs); National Laboratories and autonomous bodies established under Department of Atomic Energy (DAE); Department of Biotechnology (DBT); Department of Science and Technology (DST); Department of Pharmaceuticals; Ministry of Ayurveda, Yoga and Naturopathy, Unani, Siddha and Homoeopathy (AYUSH); Ministry of Electronics and Information Technology and other bodies, namely Defense Research and Development Organisation (DRDO); Indian Council of Agricultural Research (ICAR); Indian Council of Medical Research (ICMR) and Council of Scientific and Industrial Research (CSIR), engaged in conducting research in science, technology, engineering and medicine aimed at promoting Sustainable Development Goals (SDGs).

(x) rural development projects

(xi) slum area development.

Explanation.- For the purposes of this item, the term 'slum area' shall mean any area declared as such by the Central Government or any State Government or any other competent authority under any law for the time being in force.

(xii) disaster management, including relief, rehabilitation and reconstruction activities.