

	TOYOTSU RARE EARTHS INDIA PRIVATE LIMITED CIN: U51420AP2009FTC082696 Plot Nos.2D&2E, APSEZ, Gurajallem(POST), Rambilli Mandal, Anakapalli District, Atchutapuram, Visakhapatnam, Andhra Pradesh, India, 531011 CORPORATE SOCIAL RESPONSIBILITY (CSR) ANNUAL ACTION PLAN – FY 2026–27
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1. INTRODUCTION

Toyotsu Rare Earths India Private Limited (“the Company”) is committed to conducting its business in a socially responsible, ethical, and sustainable manner. The Company recognizes that Corporate Social Responsibility (“CSR”) is an integral part of its business philosophy and contributes towards inclusive growth and long-term value creation for stakeholders.

The Company shall undertake CSR activities in accordance with applicable laws with a view to improving the quality of life of communities and promoting sustainable development.

2. LEGAL FRAMEWORK

This Annual Action Plan is formulated pursuant to:

- Section 135 of the Companies Act, 2013;
- Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended; and
- Schedule VII of the Companies Act, 2013, along with relevant circulars and notifications issued by the Ministry of Corporate Affairs (“MCA”) from time to time.

3. APPROVAL AND AUTHORITY

The CSR Annual Action Plan for FY 2026–27, with a total proposed CSR outlay of ₹ 75,45,005, has been:

- Prepared in accordance with the Company’s CSR Policy;
- Recommended by the CSR Committee and the CSR Implementation Committee; and
- Approved by the Board of Directors of the Company.

The Board may, at any time during the financial year, alter, amend, or modify this Annual Action Plan based on the recommendation of the CSR Committee, in compliance with applicable provisions of the Act and Rules.

Words and expressions used but not defined herein shall have the meanings assigned to them under the Companies Act, 2013 and the CSR Rules.

4. CSR PROJECTS / PROGRAMMES

Pursuant to Schedule VII of the Companies Act, 2013, the Company proposes to undertake the following CSR projects:

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4.1 List of proposed CSR Initiatives

S. No.	Title of CSR Project / Program	Focus Area (Schedule VII)	Brief Description of the Initiative	Percentage of Total Obligation	Implementation Methodology	Implementation Schedule
1	Education	Promoting education, including special education.	Initiatives aimed at improving access to quality education, educational infrastructure, scholarships, digital learning, remedial education, and support for women, elderly, and differently abled persons, as approved by the Board upon the recommendation of the CSR Committee.	35%	Implementation through: (i) Directly by the Company, or (ii) eligible implementing agencies such as Section 8 companies, registered trusts/societies complying with CSR Rules and registered via CSR-1	On or before 31 March 2027
1A	Education	Employment enhancing vocational skills and livelihood enhancement projects.	Programs focused on enhancing employability and sustainable livelihoods through vocational training, skill development, entrepreneurship promotion, capacity-building initiatives, certification programs, and income-generation opportunities for youth, women, marginalized communities, and differently abled persons.	25%		On or before 31 March 2027
2	Environmental Sustainability	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	Activities aimed at environmental protection including tree plantation, water conservation, waste management, and initiatives to maintain the quality of air, water, and soil, or other initiatives aligned with Schedule VII as approved by the Board	15%		On or before 31 March 2027
3	Rural Development Projects- Community Development	Rural development projects	Development of rural infrastructure including roads, playgrounds, street repairs, solar lighting, sewerage systems, toilets, and drinking water facilities such as water coolers, RO systems, and water tanks, or other initiatives aligned with Schedule VII as approved by the Board	20%		On or before 31 March 2027

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4	Healthcare and Sanitation	Promoting healthcare including preventive healthcare and sanitation	Support for healthcare and sanitation initiatives including preventive healthcare programs, sanitation facilities, public awareness activities, or other initiatives aligned with Schedule VII as approved by the Board based on CSR Committee recommendations	5%		On or before 31 March 2027
	Total			100%		

4.2 MODALITIES OF UTILISATION OF FUNDS AND IMPLEMENTATION SCHEDULES FOR THE PROJECTS OR PROGRAMMES:

- The entire budgeted amount for the FY 2026-27 (not be less than 2% of the average net profits of the company during the three immediately preceding financial years) as approved by the Board based on the recommendation of the CSR Committee shall be spent for one or more of the following approved CSR projects or programs as mentioned in Clause 4(A) of this Annual Action Plan.
- Any unspent CSR amount or excess spent CSR amount shall be dealt with as provided in sub-section (5) & (6) of section 135 of the Companies Act 2013, read with the Companies (Corporate Social Responsibility) Rules, 2014 and Schedule VII to the Companies Act, 2013, as amended from time to time.

5. MONITORING AND REPORTING MECHANISM FOR THE PROJECTS OR PROGRAMMES:

The Monitoring Mechanism of each project will differ on the basis of the nature of the project. All the projects will be monitored & evaluated as per the objectives & deliverables set for respective projects as per Board & CSR Committee recommendation.

For Toyotsu Rare Earths India Private Limited



Kei Yoshimura
 Managing Director & Member – CSR Committee
 (DIN No.: 10558711)

Date: 24/07/2026
 Place: Atchutapuram