ANNUAL ACTION PLAN (AAP)

FOR THE FINANCIAL YEAR 2025-26

1. INTRODUCTION:

An annual action plan in pursuance of Company's CSR policy, which shall include the following, namely:-

(a) The list of CSR projects or programmes that are approved to be undertaken in areas or subjects specified in Schedule VII of the Act;

(b) The manner of execution of such projects or programmes as specified in sub-rule (1) of rule 4;

(c) The modalities of utilization of funds and implementation schedules for the projects or programmes;

(d) Monitoring and reporting mechanism for the projects or programmes; and

(e) Details of need and impact assessment, if any, for the projects undertaken by the company.

(f) Preference would be given to Projects in the 'Local Area'.

Provided that 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.

2. NEW PROJECTS APPROVED FOR CSR OBLIGATION

The following projects have been approved to be undertaken under the CSR activities of the company

Sl. NO.	Focus Area From Schedule VII	Project	Location of the Project	Brief about the Program	Implementing Agency	CSR Registration Number	Funds Allocation (in Rs. Lakh)	Project Duration
1	Rural Development	Establishing a Shed for Tourists at Kesariya Block, East Champaran	East Champaran, Bihar	A shed is being proposed for rural travelers and tourists in Kesariya block, East Champaran, Bihar, which is home to the world's largest Buddhist Stupa and sees many visitors. Currently, the lack of infrastructure causes significant discomfort, particularly during extreme weather like intense heat and heavy rain.	KAUSHALYA Foundation, Patna	CSRO0001538	26.75 (Rs. Twenty Six Lakh Seventy Five Thousand only)	Multi Year
2	Measures	Armed	34 Rajya	welfare and	Rajya Sainik	Donation	65.00	2025-

	for the benefit of armed forces veterans, war widows and their dependents	Forces Flag Day Fund (AFFDF)	Sainik Boards and 417 Zila Sainik Boards across the country	rehabilitation of our valiant ex-servicemen, war widows, disabled soldiers, and their dependents	Boards and Zila Sainik Boards across the country	to Fund	(Rs. Sixty Five Lakh Only)	2026
3	Promoting health care	200 Cataract Surgeries, totally free for weaker and poor patients of society.	Central India (including Vidarbha, MP, Chhattisgarh and Telangana)	This project is to carry out 200 Cataract Surgeries, totally free for weaker and poor patients of society.	Madhav Netralaya (Eye Institute and Research Centre – Charitable Trust), Nagpur	CSR00000913	22.00 (Rs. Twenty Two Lakh only).	Multi Year
4	Promoting health care including preventive health (as per para (i)) – Health and Nutrition	"Distribution of Aids and Assistive Devices to Divyangjan"	(i) Kalyan, Thane (MH) and	"Distribution of Aids and Assistive Devices to Divyangjan and Senior Citizens.	Artificial Limbs Manufacturing Corporation of India (ALIMCO), Kanpur (U.P)	CSR00000532	80.00 (Rs. Eighty Lakh Only)	Multi Year
5	Promoting health care including preventive health (as per para (i)) – Health and Nutrition	"Distribution of Aids and Assistive Devices to Divyangjan"	(ii) Dhule (MH)	"Distribution of Aids and Assistive Devices to Divyangjan and Senior Citizens.	Artificial Limbs Manufacturing Corporation of India (ALIMCO), Kanpur (U.P)	CSR00000532	95.00 (Rs. Ninety Five Lakh Only)	Multi Year
6	Promoting health care including preventive health (as per para (i)) – Health and Nutrition	"Distribution of Aids and Assistive Devices to Divyangjan"	(iii) Katni (MP)	"Distribution of Aids and Assistive Devices to Divyangjan and Senior Citizens.	Artificial Limbs Manufacturing Corporation of India (ALIMCO), Kanpur (U.P)	CSR00000532	40.00 (Rs. Forty Lakh Only)	Multi Year
7	Promoting health care including preventive health (as per para (i)) –	Financial support for cancer treatment of paediatric patients	Nagpur	Financial support for cancer treatment of paediatric patients	National Cancer Institute, Nagpur	CSR00012471	100.00 (Rs. One Hundred Lakh only)	Multi Year

	Health and Nutrition							
8	Promoting health care including preventive health (as per para (i)) – Health and Nutrition	Financial support for Hepatobiliary and Liver Transplant Services	Nagpur	Financial support for Hepatobiliary and Liver Transplant Services, Department of Surgical Gastroenterology, AIIMS Nagpur	All India Institute of Medical Sciences (AIIMS), Nagpur	--	Rs. 135 Lakh (Rs. One Hundred Thirty Five Lakh Only)	Multi Year

4. MANNER OF EXECUTION:

4.1 After the approval of the Board, the Company will sign a Memorandum of Understanding (MoU) with Implementing Agency, where the Implementing agency would be executing the CSR projects/activities. The company may also decide to implement the projects directly.

4.2 The Implementing Agency will execute the CSR projects/activities according to the terms and conditions specified in MoU, which will have in it the budget, time-lines, roles and responsibilities of both parties, payment terms etc.

4.3 The implementation Agency shall have mandatory statutory registrations and established under section 8 of the Companies Act 2013, registered public trust or a registered society, registered under section 12A and 80G of the Income Tax Act, 1961, and an established track record of at least three years in undertaking similar activities.

4.4 The CSR Head may choose a unit to execute and sign the MOU with the implementing agency. The Executive Director of the Unit will be authorised to sign the MOU on behalf of YIL.

4.5 It would be the responsibility of the unit signing the MOU to monitor the project execution, and monitoring of the project and send monthly/Quarterly report to CSR sub Committee.

5. MODALITIES OF UTILISATION OF CSR FUNDS AND IMPLEMENTATION SCHEDULES:

5.1 The modalities of utilization of CSR funds and implementation schedules for the projects/activities will be according to the MoU between the Company and ‘Implementing Agency’.

Where the project is being implemented by the implementing agency, funds will be disbursed to the implementing agency on the basis of receipt of requisite documents along with recommendation from the Nodal Unit.

5.2 Where the project is being implemented directly, funds will be disbursed to the implementing agency/Beneficiary orgnization, on the basis of receipt of requisite documents along with recommendation from the Nodal Unit.

5.3 There will be no direct disbursement or payment of any expenses or amount to the beneficiaries under a project/activity by the company. The Company shall make contribution to the implementing agencies for incurring the expenses for fulfillment of / undertaking the project / program.

5.4 The Company shall collect all the required documents/information from the implementing agencies to ensure compliance and proper fund utilization.

5.5 Funds will be disbursed in phases depending on the nature of the project with approval CSR Committee. On the basis of the expenses incurred & the submission of the relevant supporting documents of the expenses, i.e. bills, receipts, invoices, bank statements, demonstrating expenses incurred etc. respective amount will be disbursed at different intervals as per MOU.

5.6 Administrative expenses, including expenses for monitoring and evaluation of CSR activities, shall not exceed the limit prescribed under the Companies Act, 2013, and applicable CSR Rules. These expenses will be accounted for separately and will be within the overall CSR budget allocation.

6. SURPLUS ARISING OUT OF CSR ACTIVITIES:

Any surplus arising out of the CSR activities shall not form part of the business profit of the company and shall be utilized as under:

6.1 ploughed back into the same project or

6.2 transferred to the Unspent CSR Account, within a period of 30 days form the end of financial year and spent in pursuance of CSR policy and annual action plan of the company or

6.3 transferred such surplus amount to a Fund specified in Schedule VII, within a period of six months of the expiry of the financial year

6.4 In case the surplus is transferred to unspent CSR account of the Company as per clause 6.2 above, the Company shall spend such surplus as under:

a) spend on any project as approved in point (2) above, of this Annual Action Plan.

b) spend on a new project as may be approved by the Board based on the recommendation of the CSR Committee.

7. IMPACT ASSESSMENT:

As per the revised Companies (CSR Policy) Rules, 2014 of the Ministry of Corporate Affairs, impact assessment is required for the projects/activities valuing more than Rs. 1 Crores for companies having an Annual CSR budget of Rs. 10 Crores is mandatory. Hence it is presently not applicable in the case of YIL.

8. MONITORING AND REPORTING MECHANISM FOR THE PROJECTS/ACTIVITIES:

8.1 Implementing Agency will send a monthly report, including the progress and pending work of projects/activities to the Factory/Unit, which would be assigned with the responsibility of monitoring the activities of the Implementing Agency on behalf of the CSR Committee.

8.2 The Factory/Unit will send the Quarterly Progress report to HQ Level CSR sub Committee on the basis of these monthly reports from the Implementing Agency.

8.3 The HQ Level CSR sub Committee will forwarded the Quarterly Progress report to CSR Committee.

8.4 The Company may send an official(s) to visit each CSR project site as and when required during execution of the projects.

8.5 For the purpose of proper monitoring of the CSR projects, each project includes well-defined timelines & parameters.

8.6 Utilization Certificate with a statement of expenditure duly certified by a Practicing Chartered Accountant/Authorized Auditor will be submitted by the Organization/ Institution/Implementing Agency to whom CSR fund is allocated on the completion of the financial year or as and when it is asked by the company to submit the same.

9. ALTERATION OF ANNUAL ACTION PLAN:

If Company receives any suitable proposal which fulfills the criteria mentioned in CSR Policy & applicable provisions, then such proposal may be considered by the Board on recommendation of CSR Committee and the annual action plan may be modified accordingly at any time during the financial year.

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