Tuticorin Alkali Chemicals and Fertilizers™

CORPORATE SOCIAL RESPONSIBILITY (CSR) POLICY

Pursuant to Section 135 of the Companies Act, 2013

1. Preamble

The Company recognises that businesses have a responsibility beyond economic performance to contribute positively to society and the environment. In line with its commitment to ethical governance, sustainability, and inclusive growth, the Company has voluntarily adopted this Corporate Social Responsibility ("CSR") Policy.

This Policy has been formulated in accordance with the principles and intent of Section 135 of the Companies Act, 2013, the Companies (Corporate Social Responsibility Policy) Rules, 2014, as amended, and aligns with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as part of the Company's voluntary governance framework.

2. Objective of the CSR Policy

The objectives of this Policy are to:

- Define the Company's CSR philosophy, vision, and approach;
- Provide a structured framework for planning, implementation, monitoring, and reporting of CSR initiatives;
- Ensure CSR activities contribute meaningfully to social development, environmental sustainability, and community welfare;
- Promote transparency and accountability in CSR governance and disclosures.

3. Governance Structure

CSR Committee

The CSR Committee, constituted by the Board, shall:

- Recommend the CSR Policy and any amendments to the Board;
- Identify and recommend CSR projects and programmes;
- Recommend CSR expenditure (voluntary or statutory, as applicable);
- Monitor implementation and progress of CSR activities;
- Ensure appropriate disclosures and reporting.

4. CSR Focus Areas

The Company may undertake CSR activities in areas specified under **Schedule VII of the Companies Act, 2013**, including but not limited to:

- Promotion of education, including vocational skills and digital literacy;
- Healthcare, sanitation, and nutrition;
- Environmental sustainability, climate action, and conservation of natural resources;
- Skill development, employment enhancement, and livelihood generation.
- Rural development and community infrastructure;
- Women empowerment, promoting gender equality and social inclusion;
- eradicating hunger, poverty and malnutrition, promoting health care including preventive health care

- training to promote rural sports, nationally recognized sports, Paralympic sports and Olympics sports;
- Any other activity permitted under Schedule VII, as may be approved by the Board.

5. CSR Expenditure

- CSR expenditure shall be recommended by the CSR Committee and approved by the Board;
- The Company may allocate a voluntary CSR budget, considering its financial position, priorities, and long-term sustainability goals;
- Surplus arising out of CSR activities, if any, shall not form part of business profits and shall be utilised in accordance with applicable guidelines.

6. Implementation Mechanism

- CSR projects may be carried out either directly by the Company or through AM Foundation or in collaboration with agency(ies) such as registered trusts, societies, or Section 8 companies (Implementing agencies).
- Periodical updates will be submitted to the Committee on the progress made and any deviation from the plan will also be subject to approval of the Committee.
- The Committee may also nominate any of its members or a Senior Executive for a close follow-up of the CSR activities undertaken by the Company
- The CSR Committee will submit its annual report to the Board of Directors detailing the actions taken, amount incurred, its observations and such other information as required under the Act.
- The Committee will also recommend changes, if any, to be made to the CSR Policy/ activities to be undertaken for consideration and approval of the Board of Directors.

7. Limitation, Review and Amendment

In the event of any conflict between the provisions of this Policy and of the Applicable Law, the provisions of the Applicable Law shall prevail over this Policy. Any subsequent amendment / modification to the Applicable Law shall automatically apply to this Policy.

The CSR Committee may review this Policy periodically and recommend amendments for the Board's approval from time to time, as may be deemed necessary.

Originally adopted by the CSR Committee and approved by the Board of Directors at its meeting held on 12th February 2026.

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