APL APOLLO

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING

2025-26

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

SECTION A: GENERAL DISCLOSURES

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

SECTION C: PRINCIPLE-WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1: Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

PRINCIPLE 2: Businesses should provide goods and services in a manner that is sustainable and safe.

PRINCIPLE 3: Businesses should respect and promote the well-being of all employees, including those in their value chains.

PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders.

PRINCIPLE 5: Businesses should respect and promote human rights.

PRINCIPLE 6: Businesses should respect and make efforts to protect and restore the environment

PRINCIPLE 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development.

PRINCIPLE 9: Businesses should engage with and provide value to their consumers in a responsible manner.

Section A

GENERAL DISCLOSURES

I. DETAILS OF THE LISTED ENTITY

1.	Corporate Identity Number (CIN) of the Company	L74899DL1986PLC023443
2.	Name of the Company	APL Apollo Tubes Limited
3	Year of Incorporation	February 24, 1986
4	Registered office address	37, Hargobind Enclave, Vikas Marg, Delhi 110092
5	Corporate office address	SG Centre, 37C, Block B, Sector 132, Noida, Uttar Pradesh – 201304
6	E-mail	comsec@aplapollo.com
7	Telephone	0120-6918000
8	Website	https://aplapollo.com/
9	Financial year for which reporting is being done	FY 2025-26
10	Name of the Stock Exchange(s) where shares are listed	BSE Limited (BSE) and National Stock Exchange of India Limited (NSE)
11	Paid-up Capital	₹55,53,16,810/-
12	Name and contact details (telephone, email address) of the person for BRSR Reporting	Chetan Chopra Chief Risk and Sustainability Officer grca@aplapollo.com 0120-6918000
13	Reporting boundary	This report has been prepared on Consolidated basis
14	Name of assurance provider	Sustainability Actions (P) Ltd.
15	Type of assurance obtained	Reasonable assurance on BRSR Core disclosures and Limited assurance on non-BRSR Core disclosures

II. PRODUCTS/SERVICES

16. Details of business activities (accounting for 90% of the turnover):

S. No.	Description of Main Activity	Description of Business Activity	% Of Turnover of the entity
1.	Structural Steel Tube Manufacturer	Manufacturing & selling of structural steel tubes and related value added products	100%

17. Products/Services sold by the entity (accounting for 90% of the turnover):

S. No.	Product/Services	NIC Code	% of total turnover contributed
1.	Structural steel tubes and related value added products	241007	99.6%

III. OPERATIONS

18. Number of locations where plants and/or operations/offices of the entity are situated:

S. No.	Location	No. of plants	No. of offices	Total
1.	**National**	10	21	31
2.	**International**	1	1	2

Note: *Number of offices has been reported on a location basis. Where a branch office and warehouse operate from the same location, they have been considered as one office location.*

APL APOLLO STEEL PIPES

19. Markets served by the entity

a. Number of locations

S. No.	Number of Locations served	Number
1.	**National (Number of states)**	36*
2.	**International (Number of countries)**	36

** All States & Union Territories*

b. What is the contribution of exports as a percentage of the total turnover of the entity?

S. No.		Contribution of exports as a percentage of the total turnover of the entity
1.	Sale in foreign countries from India and through foreign subsidiary	9%

Note: Export sales of 9% include all sales generated outside India, including sales from our overseas subsidiary in the UAE.

c. A brief on types of customers:

APL Apollo primarily serves its customers through a multi-tier distribution model comprising dealers, distributors, direct marketing associates and channel partners. This network caters to demand from construction, infrastructure, fabrication, industrial, retail and general trade markets across India.

The Company's key customer categories include:

1. **Distributive trade:** Dealers, distributors, direct marketing associates and other channel partners who service retailers, fabricators, contractors and end-use markets.
2. **OEM and industrial customers:** Original Equipment Manufacturers and industrial customers using structural steel tubes and related products in their manufacturing or project applications.
3. **Institutional and project customers:** Infrastructure companies, government institutions, public sector entities, large project customers and contractors, primarily serviced through the Company's authorised distribution / channel network or approved business arrangements.

APL Apollo's customer reach is supported by its 11 manufacturing facilities, 22 sales offices over 800 dealers / distributors, and exports to 36 countries. The Company also engages with fabricators, architects, engineers, construction consultants and end consumers for product awareness, brand-building, application development and feedback; however, sales are primarily routed through the distribution and channel partner network.

IV. EMPLOYEES

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
			Employees			
1.	Permanent (D)	1156	1121	96.97%	35	3.03%
2.	Other than permanent (E)	9	9	100.00%	0	0%
3.	**Total employees (D+E)**	**1165**	**1130**	**97.00%**	**35**	**3.00%**
			Workers			
4.	Permanent (F)	2014	2010	99.80%	4	0.20%
5.	Other than permanent (G)	3088	3040	98.45%	48	1.55%
6.	**Total workers (F+G)**	**5102**	**5050**	**98.98%**	**52**	**1.02%**

Note: *Employees and workers have been classified and reported in accordance with the applicable SEBI Guidance Note for Business Responsibility and Sustainability Reporting*

b. Differently abled Employees and workers:

S. No.	Particulars	Total (A)	Male		Female	
			No. (B)	% (B/A)	No. (C)	% (C/A)
	Differently abled Employees					
1.	Permanent (D)	3	3	100%	0	0
2.	Other than permanent (E)	0	0	0	0	0
3.	**Total Differently abled employees (D+E)**	**3**	**3**	**100%**	**0**	**0**
	Differently abled Workers					
4.	Permanent (F)	3	3	100%	0	0
5.	Other than permanent (G)	8	8	100%	0	0
6.	**Total Differently abled workers (F+G)**	**11**	**11**	**100%**	**0**	**0**

Note: For inclusive workforce reporting, the Company has considered employees and workers identified through HR records / self-declaration as having physical disabilities, visible impairments or continuing functional limitations, including loss of body part or post-injury physical limitations, irrespective of whether such individuals qualify as persons with benchmark disability for statutory benefit purposes under the Rights of Persons with Disabilities Act, 2016.

21. Participation/Inclusion/Representation of women

	Total	No. and percentage of Females	
	No. (A)	No. (B)	% (B/A)
Board of Directors	15	2	13.33%
Key Management Personnel	4*	0	0

** Does not include director(s) designated as KMP.*

22. Turnover rate for permanent employees and workers

Category	FY 2025-26			FY 2024-25			FY 2023-24		
	Male (%)	Female (%)	Total (%)	Male (%)	Female (%)	Total (%)	Male (%)	Female (%)	Total (%)
Permanent employees	12.9%	42.9%	13.73%	14.63%	17.50%	14.67%	20.57%	8.7%	20.34%
Permanent workers	13.0%	22.2%	13.06%	12.58%	0%	12.58%	13.13%	20%	13.15%

***Note:** Turnover rate for FY 25-26 includes both voluntary and involuntary separations, in accordance with the applicable SEBI BRSR guidance.*

V. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)

23. Names of holding / subsidiary / associate companies / joint ventures

APL Apollo Tubes Limited does not have any holding company. The details of Promoter and Promoter Group of APL Apollo Tubes Limited as on March 31, 2026, is provided in the shareholding pattern available on our website at https://aplapollo.com/investors/general-information#Share-Holding-Pattern.

S. No.	Name of the holding / subsidiary / associate companies / joint ventures	Is it a holding/ Subsidiary/ Associate/ Joint Venture	% Of shares held by listed entity	Does the entity participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	APL Apollo Mart Limited	Subsidiary	100%	Yes
2	Blue Ocean Projects Private Limited	Subsidiary	100%	Yes
3	Apollo Metalex Limited	Subsidiary	100%	Yes
4	APL Apollo Building Products Limited	Subsidiary	100%	Yes
5	APL Apollo Tubes Company LLC	Subsidiary	100%	Yes
6	APL Apollo Foundation	Associate	16.67%	Yes

**APL Apollo Tubes Limited alongwith its subsidiaries holds 50% of shares of APL Apollo Foundation*

VI. CSR DETAILS

24. I. Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes

II. Turnover – ₹23,079 Cr.

III. Net worth – ₹5,297 Cr.

VII. TRANSPARENCY AND DISCLOSURES COMPLIANCES

25. Complaints/Grievances on any of the principles (principles 1 to 9) under the National Guidelines on Responsible Business Conduct (NGRBC):

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No) (If yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks	No. of complaints filed during the year	No. of complaints pending resolution at close of the year	Remarks
Communities	Yes, Link to our policy: https://media.aplapollo.com/files/APL_Whistle_Blower_Policy.pdf	0	0	0	0	0	0
Investors (other than shareholders)	Yes, https://aplapollo.com/investors/general-information#Grievance-Management	0	0	0	0	0	0
Shareholders	Yes, https://aplapollo.com/investors/general-information#Grievance-Management	11	3*	0	6	1	0
Employees and workers	Yes, https://aplapollo.com/files/Prevention_of_Sexual_Harassment_(POSH)_Policy.pdf https://media.aplapollo.com/files/APL_Whistle_Blower_Policy.pdf	372	0	0	285	0	0
Customers	Yes, https://aplapollo.com/contact	35	0	0	0	0	0
Value Chain Partners	Yes, https://aplapollo.com/contact	0	0	0	0	0	0

Note 1: *As on March 31, 2026, three Shareholders grievances were pending, which were responded to before March 31, 2026 and resolved & disposed of on or before April 8, 2026.*

Note 2: *Employee and worker concerns are generally addressed through supervisors, plant HR teams, local HODs, toolbox talks and workplace engagement forums. The complaints disclosed above represent matters received through formal channels. No complaints were received under POSH or the Whistleblower / Vigil Mechanism during FY 2025-26.*

26. Overview of the entity's material responsible business conduct issues

Material issue identified	Is it risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
Climate Change and GHG Emissions Management	Risk & Opportunity	Climate change and GHG emissions are material for steel tube manufacturing due to energy use, fuel consumption, purchased electricity and value-chain emissions. Increasing regulatory expectations, customer requirements, investor scrutiny and emerging mechanisms such as carbon-related trade measures may impact operating costs, market access and stakeholder expectations. At the same time, emission reduction and low-carbon operations present an opportunity to strengthen competitiveness, improve ESG performance and support access to domestic and international markets.	The Company has adopted a Net Zero emissions target by 2050 and continues to implement initiatives for reducing Scope 1 and Scope 2 emissions. These include increasing renewable electricity, executing power purchase arrangements for solar power, improving energy efficiency, monitoring emissions, and strengthening GHG accounting across operations. Renewable electricity increased from 28% in FY 2023-24 to 31% in FY 2024-25 and further to 58% in FY 2025-26, representing an increase of 27 percentage points in the current year alone. The Company's largest manufacturing location at Simga, Raipur achieved 80% renewable electricity during FY 2025-26, supporting the reduction in Scope 2 emissions.	Negative
Energy Management	Opportunity	Energy is a significant input for the Company's manufacturing operations. Optimising energy consumption and increasing the share of renewable energy can reduce operating costs, lower Scope 2 emissions, improve energy security and support the Company's transition to low-carbon operations.	The Company continues to focus on energy efficiency, process optimisation and renewable energy adoption across plants. Renewable electricity consumption improved during FY 2025-26. Power Purchase Agreements have been executed with renewable energy providers for solar power supply to various manufacturing plants in addition to Solar Rooftops. During FY 2025-26, the share of renewable electricity reached 92% at the Hosur plant and 80% at ABPL. The Company has also significantly transitioned towards cleaner fuels such as PNG and LPG, replacing relatively higher-emission fuels including furnace oil and propane, wherever technically feasible. These initiatives support lower emission intensity, improved operational efficiency and the Company's broader decarbonisation roadmap.	Positive

Material issue identified	Is it risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
Water and Effluent Management	Risk	Inadequate water and effluent management may result in higher operating costs, regulatory non-compliance, environmental impact, disruption of operations and reputational risk. Water availability and responsible water use are particularly important for manufacturing locations and surrounding communities.	The Company focuses on reducing freshwater withdrawal, improving water-use efficiency, treating effluents and increasing reuse / recycling of water. APL Apollo is progressively equipping its plants with Zero Liquid Discharge facilities. Currently, 7 out of 11 manufacturing units are ZLD compliant, and the remaining plants are in various stages of implementation. Capacities of Rainwater harvesting have been enhanced substantially during the year at company's ABPL Raipur facility along with creation of Ponds with capacity of ~ 9.5 Cr Liters.	Negative
Waste Management and Circularity	Risk & Opportunity	Waste generated from manufacturing operations, if not properly managed, may lead to environmental contamination, regulatory non-compliance, disposal cost and reputational concerns. At the same time, steel scrap and process waste provide circularity opportunities due to the inherent recyclability of steel.	The Company follows a reduce, reuse and recycle approach for managing operational waste. A majority of non-hazardous waste, including metal scrap, is sold or channelised for recycling / reuse through authorised routes. Hazardous waste, wherever generated, is handled and disposed of through authorised vendors in accordance with applicable regulatory requirements. Waste management practices are monitored at plant level to ensure proper segregation, storage, record-keeping and disposal. Further, Company plans to install more Acid regeneration units to self-consume the spent acid generated during Galvanising and Pickling operations.	Negative
Occupational Health, Safety and Employee Well-being	Risk	Steel tube manufacturing involves material handling, machinery operations, electrical systems, movement of vehicles, fabrication and other shop-floor risks. Inadequate safety systems may result in injuries, fatalities, loss of productivity, legal liability, higher insurance / compensation costs and reputational impact.	The Company has implemented an Occupational Health and Safety management framework across its operations. Safety risks are identified through Hazard Identification and Risk Assessment, safety inspections, incident reporting, root cause analysis, audits, mock drills, toolbox talks and safety trainings. The Company's manufacturing facilities are certified with ISO 45001, and plant-level safety committees support worker participation and hazard mitigation. Corrective and preventive actions are tracked for closure and horizontal deployment across locations.	Negative

Material issue identified	Is it risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
Workforce Engagement, Capability Development and Employee Relations	Risk & Opportunity	A skilled, engaged and stable workforce is critical for operational efficiency, quality, productivity, safety and business continuity. Weak engagement, attrition, inadequate training, poor workplace communication or non-compliance with labour requirements may affect morale, productivity and stakeholder confidence. Conversely, strong employee engagement and capability building can improve retention, productivity and organisational resilience.	The Company focuses on employee engagement, training, performance management, grievance redressal, workplace communication and competitive compensation / benefits. Structured HR processes, employee welfare measures, health and safety training, skill development programmes and grievance mechanisms support a positive and compliant workplace. Compensation and benefits are reviewed periodically to remain relevant and competitive. During the year the company was certified as Great Place to Work ®.	Negative
Environmental Compliance and Regulatory Adherence	Risk	Compliance with environmental permits, consents, pollution control requirements, waste management rules, water-related obligations and other statutory requirements are essential for continuity of manufacturing operations. Non-compliance may result in penalties, operational restrictions, litigation and reputational impact.	The Company monitors applicable environmental requirements at plant and corporate levels. Periodic compliance reviews, internal audits, regulatory tracking, plant-level monitoring, training and corrective action mechanisms are used to identify and address gaps. Environmental management systems and regulatory compliance processes are progressively strengthened across locations through ethics and compliance culture development.	Negative
Product Stewardship and Sustainable Products	Opportunity	APL Apollo's structural steel tube products support resource-efficient construction, substitution of conventional materials in certain applications, faster construction and recyclability at end of life. Growing demand for sustainable construction, infrastructure, renewable energy and value-added steel products creates opportunities for differentiated products and improved market positioning.	The Company continues to expand value-added product segments, sustainable product applications and product innovation. Its "Steel for Green" approach, life-cycle perspective, recyclable product portfolio and development of structural steel tube applications support more efficient and sustainable construction practices. The Company also engages with customers, fabricators, architects and engineers to promote responsible product applications.	Positive

Material issue identified	Is it risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
Responsible Supply Chain and Raw Material Sourcing	Risk & Opportunity	Raw materials, particularly steel coils and other key inputs, represent a significant part of the Company's value chain. Supplier ESG performance, material availability, price volatility, logistics, regulatory compliance and emerging sustainability expectations may affect cost, continuity and market access. Strong supply-chain engagement can improve resilience, traceability, compliance and responsible sourcing.	The Company engages with key suppliers and value-chain partners on quality, delivery, compliance and sustainability expectations. Supplier assessment and onboarding processes consider relevant environmental, health and safety, human rights and compliance parameters. The Company continues to engage with large steel suppliers and value-chain partners to strengthen ESG alignment and supply-chain resilience.	Negative
Human Rights, Diversity and Equal Opportunity	Risk & Opportunity	Respect for human rights, non-discrimination, diversity and equal opportunity is essential for maintaining a fair, inclusive and ethical workplace across the Company's operations and value chain. Failure to uphold these principles may result in legal or regulatory action, reputational damage, employee dissatisfaction, reduced morale, higher attrition and loss of stakeholder confidence. Conversely, a diverse and inclusive workplace strengthens employee engagement, enhances organisational culture, supports talent attraction and retention, and reinforces responsible business conduct.	The Company has implemented policies and mechanisms covering human rights, equal opportunity, prevention of sexual harassment, non-discrimination, ethical conduct and grievance redressal. APL Apollo is committed to opposing child labour, forced labour, human trafficking and discrimination. Human rights awareness and assessments are conducted across operations, and relevant expectations are also extended to value-chain partners through supplier engagement and the Supplier Code of Conduct.	Negative

Material issue identified	Is it risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
Labour Relations and Industrial Relations	Risk	Constructive labour relations are critical for business continuity, productivity, workplace morale and compliance with applicable labour laws. Poor labour relations may lead to grievances, absenteeism, lower productivity, attrition, disputes, work stoppages, legal costs, penalties and reputational impact. Given the Company's multi-location manufacturing footprint, consistent employee communication and fair workplace practices are material to operational stability.	The Company focuses on maintaining open communication between management, employees and workers through plant-level HR teams, grievance redressal mechanisms, safety committees, employee engagement initiatives and structured workplace communication channels. Policies relating to performance management, compensation, benefits, working conditions, health and safety and workplace conduct are implemented to support fair and transparent treatment. Training and awareness programmes on labour law compliance, workplace behaviour, conflict resolution and safety further support healthy labour relations. Compensation and benefits are periodically reviewed against industry benchmarks to support talent retention and workplace stability.	Negative
Business Ethics, Governance and Transparency	Risk	Ethical conduct, transparency, anti-bribery and anti-corruption controls, conflict-of-interest management and grievance redressal are essential for responsible business conduct. Weaknesses in these areas may lead to regulatory action, reputational damage, loss of stakeholder trust and business disruption.	The Company has implemented governance policies and mechanisms covering Code of Conduct, Anti-Bribery and Anti-Corruption, Whistleblower / Vigil Mechanism, grievance redressal and Board / management oversight. Training, awareness, reporting channels and periodic reviews support ethical and transparent conduct across the organisation.	Negative

Note: *The Company reviewed and refined the material issues during FY26 to align with updated business context, stakeholder expectations, ESG priorities, regulatory developments and internal risk review.*

Section B MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies, and processes put in place towards adopting the NGRBC principles and core elements. These are briefly as under:

P1	Businesses should conduct and govern themselves with integrity and in a manner that is ethical, transparent, and accountable
P2	Businesses should provide goods and services in a manner that is sustainable and safe
P3	Businesses should respect and promote the well-being of all employees, including those in their value chains
P4	Businesses should respect the interests of and be responsive to all its stakeholders
P5	Businesses should respect and promote human rights
P6	Businesses should respect and make efforts to protect and restore the environment
P7	Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent
P8	Businesses should promote inclusive growth and equitable development
P9	Businesses should engage with and provide value to their consumers in a responsible manner

Policy and Management processes

	Points	P1	P2	P3	P4	P5	P6	P7	P8	P9
1. (a)	**Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)**	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	Anti-Corruption and Anti-Bribery Policy	√						√		
	Biodiversity Policy						√			
	Business Responsibility Policy	√	√	√	√	√	√	√	√	√
	Code of Conduct Policy	√	√	√	√	√	√	√	√	√
	Code of Conduct for the Board & Senior Management	√			√	√	√	√	√	√
	Code of Conduct - Insider Trading				√					
	Corporate Social Responsibility (CSR) Policy				√				√	
	Dividend Distribution Policy				√					
	Environmental Policy		√				√			
	Human Rights Policy			√	√	√				
	Information Security Policy	√			√					√
	Nomination and Remuneration Policy	√								
	Occupational Health and Safety Policy			√		√				
	POSH (Prevention of Sexual Harassment)			√		√				
	Privacy Policy	√			√					√
	Risk Management Policy	√	√	√	√	√	√	√	√	√
	Supplier Code of Conduct	√	√	√	√	√	√	√	√	√
	Whistle Blower Policy	√		√	√			√		√
1.(b)	**Has the policy been approved by the Board? (Yes/No)**	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
1.(c)	**Web Link of the Policies, if available**	https://aplapollo.com/esgs & https://aplapollo.com/investors/downloads#Policies								
2.	**Whether the entity has translated the policy into procedures. (Yes / No)**	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3.	**Do the enlisted policies extend to your value chain partners? (Yes/No)**	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

Note: *Relevant policy principles are extended to value chain partners through the supplier code of conduct, contractual requirements, on-boarding and engagement process, as applicable*

4. **Name of the national and international codes/certifications/labels/ standards (e.g., Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g., SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.**

Standards / Frameworks Adopted	P1	P2	P3	P4	P5	P6	P7	P8	P9
A. Responsible Business, Sustainability and Reporting Frameworks									
National Guidelines on Responsible Business Conduct (NGRBC)	√	√	√	√	√	√	√	√	√
SEBI Business Responsibility and Sustainability Reporting (BRSR) Framework, including BRSR Core	√	√	√	√	√	√	√	√	√
United Nations Sustainable Development Goals (UN SDGs)	√	√	√	√	√	√	√	√	√
GRI Standards	√	√	√	√	√	√	√	√	√
Integrated Reporting Framework of the IFRS Foundation	√	√	√	√	√	√	√	√	√
B. Climate, Environmental and Risk Management Frameworks									
Science Based Targets initiative (SBTi) Framework / Corporate Net-Zero Standard		√		√		√			
GHG Protocol Corporate Accounting and Reporting Standard		√		√		√			
Recommendations of the Task Force on Climate-related Financial Disclosures (TCFD)	√	√	√	√	√	√	√	√	√
Committee of Sponsoring Organizations of the Treadway Commission (COSO) ERM Framework	√	√	√	√	√	√	√	√	√
ISO 31000:2018 – Risk Management Guidelines	√	√	√	√	√	√	√	√	√
C. Management Systems at Manufacturing Units									
ISO 9001:2015 – Quality Management Systems	√	√		√		√			√
ISO 14001:2015 – Environmental Management Systems	√	√		√		√			
ISO 45001:2018 – Occupational Health and Safety Management Systems	√	√	√	√	√				
ISO 50001:2018 – Energy Management Systems for select locations.		√		√		√			
D. Product Standards, Certifications and Environmental Declarations									
Bureau of Indian Standards (BIS)		√		√					√
CE Marking and applicable European product standards, including EN 10219, EN 10255, EN 10169 and EN 10346		√		√					√
Environmental Product Declarations (EPDs) for select products		√		√		√			√
GRIHA product listing / recognition for select products		√		√		√			√

Points	P1 | P2 | P3 | P4 | P5 | P6 | P7 | P8 | P9
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	APL Apollo has set specific sustainability commitments, goals and targets with defined timelines, covering climate action, renewable energy, water stewardship, safety and responsible business conduct. Key commitments include:
	1. Net Zero commitment: The Company has committed to achieve Net Zero greenhouse gas emissions by 2050, aligned with the Science Based Targets initiative (SBTi).
	2. Near-term emissions reduction target: The Company has committed to reduce absolute Scope 1 and Scope 2 GHG emissions by 58.8% by FY2034, using FY2024 as the base year, in alignment with SBTi and the 1.5°C climate pathway.
	3. Renewable energy transition: The Company continues to increase the share of renewable electricity across its manufacturing operations through solar power, renewable power purchase arrangements and plant-level renewable energy initiatives.

Points	P1	P2	P3	P4	P5	P6	P7	P8	P9
	4. Water stewardship: The Company aims to progressively strengthen water circularity and expand Zero Liquid Discharge implementation across its manufacturing facilities.								
	5. Occupational health and safety: The Company remains committed to maintaining a safe workplace, strengthening ISO 45001-aligned safety management systems and sustaining a zero-fatality operating environment.								
	6. Responsible business conduct: The Company is committed to strengthening governance, ethics, compliance, human rights, stakeholder engagement and responsible supply-chain practices in line with the NGRBC principles, and SEBI BRSR framework.								
6. Performance of the entity against the specific commitments, goals, and targets along-with reasons in case the same are not met.	During FY 2025-26, APL Apollo continued to progress against its sustainability commitments. Renewable electricity accounted for 58% of total electricity consumption, supported by Power Purchase Agreements with renewable energy providers for solar power supply to various manufacturing plants. Plant-level progress included renewable electricity share of 92% at Hosur and 80% at APBL. The Company's Scope 2 GHG emissions reduced by 33% as compared with FY 2024-25, supported by increased renewable electricity procurement and cleaner energy initiatives. APL Apollo also strengthened its water stewardship programme. Seven out of eleven manufacturing units are now Zero Liquid Discharge compliant, with the remaining plants in advanced stages of implementation, and all manufacturing plants are equipped with rainwater harvesting facilities. All manufacturing units have been certified with ISO 45001 occupational health and safety systems and accordingly processes for safety training, hazard identification, risk assessment and incident-prevention etc. have been implemented. It also continued to enhance governance, ethics, human rights, stakeholder engagement and responsible supply-chain practices in line with NGRBC and SEBI BRSR. No material deviation has been identified from the Company's stated sustainability commitments. Long-term targets are monitored periodically through internal reviews and management oversight.								
Governance, leadership, and oversight									
7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets, and achievements (listed entity has flexibility regarding the placement of this disclosure)	At APL Apollo, ESG is integral to long-term value creation and business resilience. As a leading structural steel tube manufacturer, we recognise key ESG challenges relating to energy intensity, greenhouse gas emissions, water stewardship, occupational health and safety, responsible sourcing, regulatory expectations and stakeholder scrutiny. We view these areas as both risks to be managed and opportunities to improve efficiency, resilience and market competitiveness. The Company remains committed to achieving Net Zero greenhouse gas emissions by 2050, aligned with the Science Based Targets initiative (SBTi). APL Apollo has also set a near-term target to reduce absolute Scope 1 and Scope 2 GHG emissions by 58.8% by FY2034, using FY2024 as the base year. During FY 2025-26, the Company continued to increase renewable electricity, execute renewable power arrangements, strengthen energy efficiency initiatives, improve emissions management, and enhance climate-related performance tracking. Water stewardship and circularity also remained key focus areas. The Company continued to expand Zero Liquid Discharge implementation across its manufacturing facilities and strengthened rainwater harvesting and water-reuse initiatives. Occupational health and safety remained a core priority, supported by ISO 45001 certified safety management systems, hazard identification, risk assessment, safety training, mock drills and incident-prevention initiatives.								

Points	P1	P2	P3	P4	P5	P6	P7	P8	P9
	APL Apollo also continued to strengthen its responsible business conduct framework through governance, ethics, compliance, human rights, stakeholder engagement and responsible supply-chain initiatives. We believe that embedding ESG into decision-making improves business resilience, enhances stakeholder confidence and supports sustainable value creation. The Company will continue to monitor progress against its targets, strengthen disclosures and pursue initiatives that support responsible growth, environmental stewardship and inclusive development.								
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	Risk Management Committee of the Board								
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	Yes. APL Apollo has a defined governance structure for oversight and decision-making on sustainability, ESG and responsible business conduct matters. At the Board level, relevant matters are overseen by the Board of Directors and its Committees, including the Corporate Social Responsibility Committee, Risk Management Committee, Audit Committee, Stakeholders' Relationship Committee and Nomination and Remuneration Committee, based on their respective charters and areas of responsibility. a) The **Corporate Social Responsibility Committee** reviews CSR and sustainability initiatives, annual plans and performance. b) The **Risk Management Committee** oversees key strategic, financial, operational, ESG, sustainability, information security and compliance matters. c) The **Audit Committee** oversees financial reporting, internal controls, audit findings and compliance matters. d) The **Stakeholders' Relationship Committee** reviews grievances of shareholders and other security holders. e) The **Nomination and Remuneration Committee** oversees matters relating to Board / senior management appointments, succession planning, remuneration and governance-related people matters The Board-level oversight is supported by management-level ESG / sustainability teams, functional heads and plant-level teams, which are responsible for implementation, monitoring and reporting of ESG initiatives. This governance structure enables the Company to integrate sustainability considerations into business planning, risk management, operational decision-making and performance review.								

10. Details of Review of NGRBCs by the Company

Subject for Review	a. Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
1. Performance against above policies and follow up action	Yes, the performance against policies covering the NGRBC principles is reviewed by the Board / relevant Board-level Committee, supported by the management, functional heads and internal review mechanisms.								
2. Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Yes, compliance with applicable statutory and regulatory requirements is reviewed through internal compliance mechanisms, functional reviews and management oversight, with periodic updates to the Board / relevant Board-level Committee, wherever applicable.								

Subject for Review	b. Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9
1 Performance against above policies and follow up action	Continuous								

2	Compliance with statutory requirements of relevance to the principles, and the rectification of any non-compliances	Quarterly

		P1	P2	P3	P4	P5	P6	P7	P8	P9
11.	**Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.**	Yes, The company carried out limited assurance of the working of its policies by an independent assurance provider, Sustainability Actions (P) Limited. Further, the Company's policies and related implementation mechanisms are periodically reviewed through internal audit, functional compliance reviews, management reviews and statutory / regulatory review processes, wherever applicable. Respective department heads and business leaders review the policies to ensure continued relevance to business operations, regulatory requirements and stakeholder expectations, with oversight and approval by the Management and / or Board of Directors, as applicable.								

12. If answer to question (1) above is "No" i.e., not all Principles are covered by a policy, reasons to be stated:

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
1. The entity does not consider the principles material to its business (Yes/No)	Not Applicable								
2. The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
3. The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
4. It is planned to be done in the next financial year (Yes/No)									
5. Any other reason (please specify)									

Section C

PRINCIPLE - WISE PERFORMANCE DISCLOSURES

This section highlights our ability to institutionalize the Nine Principles of the National Guidelines on Responsible Business Conduct (NGRBC) within our core decision-making processes. Following the BRSR framework, our disclosures are categorized into Essential and Leadership Indicators. While the Essential Indicators represent our mandatory statutory compliance, the Leadership Indicators are disclosed voluntarily. These elective disclosures underscore APL Apollo's ambition to go beyond baseline requirements and lead the industry in social, ecological, and ethical responsibility.

Principle 1

Business should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.

1 NO POVERTY

ESSENTIAL INDICATORS

1. **Percentage coverage by training and awareness programmes on any of the principles during the financial year**

S. No.	Segment	Total number of training & awareness programmes held	Topics / principles covered under the training	% Of persons in respective category covered by the awareness programmes
1	Board of Directors	4	BRSR framework/ NGRBC principles, Risk Management, Health and safety. These matters are also deliberated upon in various committees of the Board of Directors.	100%
2	Key Managerial Personnel	10	BRSR framework/ NGRBC principles, Code of conduct, Human Rights Compliance, Information Security, Insider Trading, Health & Safety, Risk Management	100%
3	Employees other than BOD and KMPs	66	Code of Conduct, POSH, Whistleblower / Vigil Mechanism, Human Rights, Occupational Health and Safety, Information Security, Insider Trading , ESG / BRSR Awareness and other role-relevant responsible business practices	100%
4	Workers	46	Occupational Health and Safety, Safe Work Practices, Workplace Conduct, POSH Awareness, Grievance Reporting, Whistleblower / Vigil Mechanism Awareness and other role-relevant operational practices	100%

2. Details of fines / penalties / punishment / award / compounding fees / settlement amount paid in proceedings (by the entity or by its directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions in FY 2026

(Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

	Monetary				
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ Judicial institutions	Amount (In ₹)	Brief of the Case	Has an appeal been preferred? (Yes/ No)
Penalty/Fine	0	NA	0	NA	NA
Settlement	0	NA	0	NA	NA
Compounding fee	0	NA	0	NA	NA
	Non - Monetary				
	NGRBC Principle	**Name of the regulatory/ enforcement agencies/ Judicial institutions**	**Amount (In ₹)**	**Brief of the Case**	**Has an appeal been preferred? (Yes/ No)**
Imprisonment	0	NA	0	NA	NA
Punishment	0	NA	0	NA	NA

3. Of the instances disclosed in Question 2 above, details of the Appeal / Revision preferred in cases where monetary or nonmonetary action has been appealed.

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
Not Applicable	

4. Does the entity have an anti-corruption policy or antibribery policy? If yes, provide details in brief and if available, provide a weblink to the policy.

Yes. APL Apollo has adopted an Anti-Bribery and Anti-Corruption Policy that sets out the Company's zero-tolerance approach towards bribery, corruption, facilitation payments and any other improper or unethical inducements. The Policy guides employees, directors and third parties acting on behalf of the Company to conduct business with integrity, fairness, transparency and in compliance with applicable laws and regulations.

The Policy prohibits offering, giving, soliciting or accepting any bribe, kickback, facilitation payment, improper gift, hospitality or anything of value intended to influence business decisions or obtain an undue advantage. It also outlines the responsibilities of employees and business partners in identifying, preventing and reporting potential bribery and corruption risks.

APL Apollo has implemented systems and controls to prevent, detect and address bribery and corruption risks. Suspected violations may be reported through the Company's established reporting / whistleblower channels, and any breach of the Policy may result in disciplinary action, including termination, and may also lead to legal consequences, as applicable.

The Anti-Bribery and Anti-Corruption Policy is publicly accessible on the Company's website at: https://media.aplapollo.com/files/Anti_Bribery_and_Anti_Corruption_Policy.pdf

5. No of Directors/KMPs/Employees against whom disciplinary action was taken by any law enforcement agency for the charges of bribery / corruption.

S. No.	Segment	FY 2025-26	FY 2024-25
1	Directors	0	0
2	Key Managerial Personnel	0	0
3	Employee	0	0
4	Workers	0	0

6. **Details of complaints with regard to conflict of interest**

S. No.	Segment	FY 2025-26		FY 2024-25	
		Number	Remarks	Number	Remarks
1	Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	NA	0	NA
2	Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	NA	0	NA

7. **Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators / law enforcement agencies / judicial institutions, on cases of corruption and conflicts of interest.**

None

8. **Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured) in the following format:**

	FY 2025-26	FY 2024-25
Number of days of accounts payables	37	39

9. **Open-ness of business**

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:

Parameter	Metrics	FY 2025-26 (Current Financial Year)	FY 2024-25 (Previous Financial Year)
Concentration of Purchases	a) Purchases from trading houses as % of total purchases	2.9%	0.4%
	b) Number of trading houses where purchases are made from	356	266
	c) Purchases from top 10 trading houses as % of total purchases from trading houses	91%	47%
Concentration of Sales	a) Sales to dealers / distributors as % of total sales	~91%	~86%
	b) Number of dealers / distributors to whom sales are made	800+	800+
	c) Sales of top 10 dealers / distributors as % of total sales to dealers / distributors	44%	43%
Share of RPTs in	a) Purchases (Purchases with related parties / Total Purchases)	0.45%	0.14%
	b) Sales (Sales to related parties / Total Sales)	0.003%	0.003%
	c) Loans & advances (Loans & advances given to related parties / Total loans & advances)	0%	0%
	d) Investments in related parties (Total Investments made)	0%	0%

Note:- Trading houses have been identified in line with the Industry Standards Forum guidance on BRSR Core reporting. Purchases made directly from original manufacturers / producers have been excluded, and previous year figures have been restated on a comparable basis.

**Related party transaction figures have been disclosed on consolidated basis. Accordingly, previous figures have also been revised on consolidated basis.*

LEADERSHIP INDICATORS

1. **Awareness programmes conducted for value chain partners on any of the principles during the financial year:**

Total number of awareness programmes held	Topics / principles covered under the training	% of value chain partners covered (by value of business done with such partners) under the awareness programmes
16	Environmental Awareness, Supplier code of conduct, Human rights, Distributor/Retailer/ Fabricator, Consultants/Architect/ Government Officials Training to cover Product applications for Environmental Benefits.	58%

2. **Does the entity have processes in place to avoid/ manage conflict of interests involving members of the Board? (Yes/ No) If yes, provide details of the same.**

Yes. The Company has established processes to avoid and manage conflict of interest involving members of the Board. APL Apollo has adopted a Code of Conduct for Directors and Senior Management, which requires Directors and Senior Management Personnel to act in the best interests of the Company and avoid situations where personal interests, directly or indirectly through relatives or associates, may conflict or appear to conflict with the interests of the Company.

The Code requires prompt disclosure of any actual, potential or perceived conflict of interest. Directors are also required to provide periodic disclosures of their interests, including directorships, committee positions, shareholding and other interests, in accordance with applicable provisions of the Companies Act, 2013 and SEBI Listing Regulations. Where a matter involves a potential conflict, the concerned Director is expected to disclose the same and abstain / recuse from discussion and decision-making, as applicable.

Related-party transactions and matters involving potential conflict are reviewed in accordance with the Company's governance framework, including review by the Audit Committee / Board, wherever required. The Company also obtains annual affirmation of compliance with the Code of Conduct from Board members and Senior Management Personnel.

For additional information, please refer to the Company's Code of Conduct for Board and Senior Management: https://media.aplapollo.com/files/COC_Directors&Senior_Management.pdf

Principle 2

Businesses should provide goods and services in a manner that is sustainable and safe.

ESSENTIAL INDICATORS

1. **Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.**

<table>
<tr><th>S. No.</th><th>Segment</th><th>FY 2025-26</th><th>FY 2024-25</th><th>Details of improvements in environmental and social impacts</th></tr>
<tr><td>1</td><td>R&D</td><td colspan="3">The Company continues to undertake process and product improvement initiatives, including energy efficiency, waste reduction, process optimisation and technology enhancement, as part of its regular operations. Such expenditure is generally charged to operating costs and is not separately classified or tracked as R&D expenditure.</td></tr>
<tr><td>2</td><td>Capex</td><td>29%</td><td>3%</td><td>The Company undertook capital investments in rainwater harvesting ponds, acid regeneration systems and effluent treatment plants to improve water management, reduce waste generation and enhance resource efficiency. It also invested in value-added product capabilities, including large-size structural sections, which support more efficient construction practices by helping reduce material intensity, construction time and associated downstream environmental impacts.</td></tr>
</table>

2. a) Does the entity have procedures in place for sustainable sourcing? (Yes/No)

Yes. APL Apollo has procedures in place for sustainable sourcing. The Company's procurement and supply-chain processes are designed to ensure responsible vendor onboarding, supplier engagement, quality assurance, compliance, timely delivery and alignment with the Company's sustainability expectations.

As part of vendor onboarding and ongoing supplier engagement, suppliers are made aware of the Company's sustainability expectations, including the Supplier Code of Conduct, responsible sourcing principles, business ethics, human rights, environmental compliance, occupational health and safety, and applicable statutory requirements. The Company engages with key suppliers through regular meetings, supplier visits, supplier meets and supplier tours of manufacturing facilities.

APL Apollo prioritizes procurement from organised, compliant and reliable suppliers, including large domestic steel producers, MSMEs and local sources, wherever feasible. Local sourcing supports operational efficiency, timely material availability, reduced logistics dependency and inclusive economic development.

The Company is progressively strengthening its supplier sustainability assessment process. During FY 2025-26, key / Tier-1 suppliers representing a significant portion of procurement spend were covered through supplier engagement and sustainability-related review parameters.

If yes, what percentage of inputs were sourced sustainably?

Approximately 84% of procurement by spend was covered through key / Tier-1 suppliers assessed or reviewed for sustainability-related parameters.

3. Describe the processes in place to safely reclaim your products for reusing, recycling, and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.

APL Apollo manufactures steel tubes, structural steel products and related value-added products that have high durability, long useful life and high recyclability. Given the nature of the products and the existence of a well-established steel recycling market, the Company does not operate a formal product take-back or reclaim mechanism for products sold to customers. At the end of their useful life, steel products can be recycled through the established scrap and steel recycling ecosystem.

However, the Company has defined processes for safe handling, segregation, recycling, reuse and disposal of waste generated from its own operations. Waste streams are segregated at source and channelised through authorised recyclers / vendors, wherever applicable. Hazardous waste is stored securely and disposed of through authorised vendors in accordance with applicable regulations. E-waste, wherever generated, is handed over to authorised recyclers / handlers. Internal steel scrap, end cuts, melting scrap and rejected pipes are reused / recycled wherever feasible, while other recyclable materials are channelised through approved vendors.

4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

The use of plastic packaging in the Company's products and dispatches is negligible. The Company is committed to strengthen its processes for identification, tracking and responsible management of plastic packaging and adherence to the applicable national and international compliances.

LEADERSHIP INDICATORS

1. **Has the entity conducted Life Cycle Perspective / Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?**

NIC Code	Name of Product/Service	% Of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
241007	Alu-Zinc Coated Steel in Sheets and Coils	1%	The scope of this Life Cycle Assessment (LCA) adopts a 'cradle-to-grave' perspective. It systematically evaluates environmental consequences across the entire product lifespan—beginning with resource procurement and extending through logistics, manufacturing, consumer utilization, and final disposal.	Yes	Yes, APL Apollo has reported that it has conducted LCA for its products in 2025-26. https://www.environdec.com/library?company=c826fb9b-c821-4d97-09a3-08de0a4879d0
241007	Pre-painted Alu-Zinc Coated Steel in Sheets and Coils	5%		Yes	
241007	Galvanized Steel in Sheets and Coils	3%		Yes	
241007	Pre-painted Galvanized Steel in Sheets and Coils	1%		Yes	
241007	MS Tubes, Pipes and Hollow Section	51%		Yes	
241007	GP Tubes and Pipes	23%		Yes	

2. **If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products / services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.**

Name of Product/Service	Description of the risk / concern	Action Taken
Steel Tubes & Flat Products (HR, CR, Galvanized, Coil, Sheets & Related Value added products)	The Company's products have high durability, long useful life and high recyclability. Therefore, no significant environmental concern is identified at the product disposal stage, as steel products can be recycled through the established steel recycling ecosystem. However, the manufacturing process involves energy consumption, fuel use, purchased electricity, water consumption and generation of emissions and process waste. These may contribute to greenhouse gas emissions, resource consumption and other environmental impacts if not managed effectively.	APL Apollo has adopted a Net Zero emissions target by 2050, aligned with the Science Based Targets initiative. The Company has also set a near-term target to reduce absolute Scope 1 and Scope 2 GHG emissions by 58.8% by FY2034, using FY2024 as the base year. To mitigate production-related environmental impacts, the Company is increasing renewable electricity, executing renewable power purchase arrangements, improving energy efficiency, monitoring Scope 1 and Scope 2 emissions, expanding Zero Liquid Discharge implementation, strengthening water recycling / reuse, and managing operational waste through reuse, recycling and authorised disposal channels.

3. **Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).**

Indicate input material	Recycled or re-used input material to total material	
	FY 2025-26	FY 2024-25
Recycled/ reused input material used by suppliers of HR Coil	7.5%	4.1%

Note : Recycled / reused input material percentage has been estimated by applying supplier-reported recycled / reused material percentages, as disclosed in their BRSR / sustainability reports, proportionately to the Company's procurement from such suppliers.

4. **Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format:**

	FY 2025-26			FY 2024-25		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	NA					
E-waste	NA					
Hazardous waste	NA					
Other Waste	NA					

5. **Reclaimed products and their packaging materials (as percentage of products sold) for each product category:**

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
The Company does not have a formal product take-back / reclaim mechanism for products and packaging sold to customers. APL Apollo's steel-based products are durable, long-life and highly recyclable through the established steel scrap and recycling ecosystem. Operational scrap generated within the Company's manufacturing process is managed separately through reuse, recycling and authorised disposal channels.	Not Applicable

Principle 3

Businesses should respect and promote the well-being of all employees, including those in their value chains.

ESSENTIAL INDICATORS

1. a. **Details of measures for the well-being of employees:**

Category	% Of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Employees											
Male	1,121	1,121	100%	1,121	100%	0	0%	1,121	100%	NA	NA
Female	35	35	100%	35	100%	35	100%	0	0%	NA	NA
Total	**1,156**	**1,156**	**100%**	**1,156**	**100%**	**35**	**3.03%**	**1,121**	**96.97%**	**NA**	**NA**
Other than Permanent Employees											
Male	9	9	100%	9	100%	0	0%	9	100%	NA	NA
Female	0	0	0%	0	0%	0	0%	0	0%	NA	NA
Total	**9**	**9**	**100%**	**9**	**100%**	**0**	**0%**	**9**	**100%**	**NA**	**NA**

b. **Details of measures for the well-being of workers:**

Category	Total (A)	% Of workers covered by									
		Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent Workers											
Male	2,010	2,010	100%	2,010	100%	0	0	2,010	100%	NA	NA
Female	4	4	100%	4	100%	4	100%	0	0%	NA	NA
Total	**2,014**	**2,014**	**100%**	**2,014**	**100%**	**4**	**0.2%**	**2,010**	**99.8%**	**NA**	**NA**
Other than permanent workers*											
Male	3,040	3,040	100%	3,040	100%	0	0%	0	0%	NA	NA
Female	48	48	100%	48	100%	48	100%	0	0%	NA	NA
Total	**3,088**	**3,088**	**100%**	**3,088**	**100%**	**48**	**1.55%**	**0**	**0%**	**NA**	**NA**

**Other than permanent workers are covered under ESI through their respective vendors*

c. **Spending on measures towards the wellbeing of employees and workers (including permanent and other than permanent) in the following format:**

	FY 2025-26	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the company	0.057%	0.043%

2. **Details of retirement benefits for Current and Previous FY**

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
1. PF	100%	100%	Yes	100%	100%	Yes
2. Gratuity	100% as per the gratuity	100% as per the gratuity	NA*	100% as per the gratuity	100% as per the gratuity	NA*
3. ESI	100% as per ESI limit	100% as per ESI limit	Yes	100% as per ESI limit	100% as per ESI limit	Yes

**Note-We maintain gratuity trust with Kotak Mahindra*

3. **Accessibility of workplaces – Are the premises / offices of the entity accessible to differently abled employees, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.**

APL Apollo is committed to providing an inclusive, safe and accessible workplace for all employees, including persons with disabilities. The Company endeavors to ensure that its offices and manufacturing locations are accessible in line with the requirements of the Rights of Persons with Disabilities Act, 2016, wherever applicable and feasible.

Accessibility measures at the Company's premises include features such as ramps / step-free access, accessible entry points, designated parking wherever feasible, and accessible washroom facilities at relevant locations. The Company continues to review its infrastructure and, where gaps are identified, takes appropriate steps to improve accessibility for differently abled employees and visitors.

APL Apollo also follows the principle of equal opportunity and non-discrimination in employment and workplace practices.

4. **Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a weblink to the policy.**

Yes. APL Apollo's Business Responsibility Policy and related HR policies incorporate the principles of equal opportunity, non-discrimination and inclusive employment, including for persons with disabilities in line with the Rights of Persons with Disabilities Act, 2016.

The Company is committed to providing equal opportunities to employees, workers and job applicants at the time of recruitment and throughout the employment lifecycle, irrespective of caste, creed, gender, race, religion, disability, sexual orientation or any other status protected under applicable law. The Company also endeavours to provide reasonable accommodation, wherever required and feasible, to support differently abled employees in performing their roles effectively.

APL Apollo's grievance redressal, POSH and whistleblower mechanisms provide employees and workers with channels to raise concerns relating to discrimination, harassment or unfair treatment. The Company continues to strengthen awareness, inclusive workplace practices and accessibility measures across its offices and manufacturing locations.

https://aplapollo.com/wp-content/uploads/2020/06/Business-Responsibility-Policy-APL-Apollo.pdf.

5. Return to work and Retention rates of permanent employees that took parental leave.

Gender	Permanent Employees		Permanent Workers	
	Return to work Rate (%)	Retention Rate (%)	Return to work Rate (%)	Retention Rate (%)
Male	100%	100%	100%	100%
Female	100%	100%	100%	100%
Total	**100%**	**100%**	**100%**	**100%**

6. Is there a mechanism available to receive and redress grievances for the following categories of employees? If yes, give details of the mechanism in brief.

		Yes/No	Yes/No (If yes, then give details of the mechanism in brief)
1	Permanent workers	Yes	APL Apollo has mechanisms to receive and redress grievances of workers through plant-level HR teams, reporting managers / supervisors, functional heads and local management. Workers may raise concerns relating to workplace conditions, employment matters, health and safety, behaviour at workplace or other operational issues. Grievances are reviewed by the relevant HR / functional teams and addressed through appropriate corrective action, escalation and closure mechanisms. The Company also has a Vigil Mechanism / Whistleblower Policy that enables reporting of unethical conduct, suspected fraud, policy violations or other protected disclosures in a confidential manner, with safeguards against retaliation. POSH-related complaints are handled through the Internal Complaints Committee in accordance with the POSH framework.
2	Other than Permanent Workers	Yes	Other than permanent workers may raise workplace-related concerns through their contractor / supervisor, plant-level HR, EHS teams or local management, as applicable. The Company engages with contractors and relevant functions for review and resolution of such grievances. Matters relating to safety, working conditions, conduct or compliance are escalated to the appropriate functional teams for corrective action. The Company's whistleblower and POSH mechanisms are also available for eligible concerns, in accordance with applicable policies and laws.
3	Permanent Employees	Yes	Permanent employees may raise grievances through reporting managers, HR teams, functional heads, employee engagement channels and management review mechanisms. Grievances may relate to employment terms, workplace conduct, performance management, benefits, health and safety, harassment, discrimination or other workplace matters. The Company's Vigil Mechanism / Whistleblower Policy provides a confidential reporting channel for protected disclosures, and POSH matters are reviewed by the Internal Complaints Committee in accordance with the applicable legal framework.
4	Other than Permanent Employees	Yes	Other than permanent employees have access to HR / functional reporting channels and relevant escalation mechanisms for workplace-related grievances. Concerns are reviewed by the respective functional and HR teams and addressed based on the nature of the matter. Whistleblower and POSH mechanisms are available for eligible concerns, as applicable.

7. Membership of employees in association(s) or Unions recognized by the listed entity.

Category	FY 2025-26			FY 2024-25		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union(B)	% (B/A)	Total employees / Workers in Respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D/C)
Total Permanent Employees						
Male	1121	0	0%	1212	0	0%
Female	35	0	0%	35	0	0%
Total Permanent Workers						
Male	2010	0	0%	2130	0	0%
Female	4	0	0%	5	0	0%

Note: There are no employee association(s) or unions recognised by the Company as on the reporting date. APL Apollo respects the principles of freedom of association and collective bargaining and does not restrict employees or workers from exercising their rights in accordance with applicable laws. The Company maintains open communication channels, plant-level HR engagement, worker participation forums, safety committees and grievance redressal mechanisms to enable employees and workers to raise concerns and participate in workplace discussions.

8. Details of training given to employees and workers

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No (B)	% (B/A)	No (C)	% (C/A)		No (E)	% (E/D)	No (F)	% (F/D)
Employees										
Male	1121	1121	100%	1024	91%	1212	1212	100%	1212	100%
Female	35	35	100%	22	63%	35	35	100%	35	100%
Total	**1156**	**1156**	**100%**	**1046**	**90%**	**1247**	**1247**	**100%**	**1247**	**100%**
Workers										
Male	2010	2010	100%	2010	100%	2130	2130	100%	2130	100%
Female	4	4	100%	4	100%	5	5	100%	5	100%
Total	**2014**	**2014**	**100%**	**2014**	**100%**	**2135**	**2135**	**100%**	**2135**	**100%**

9. Details of performance and career development reviews of employees and workers:

Category	FY 2025-26			FY 2024-25		
	Total (A)	No (B)	% (B/A)	Total (C)	No (D)	% (D/C)
Employees						
Male	1,121	1,121	100%	1,212	1,212	100%
Female	35	35	100%	35	35	100%
Total	**1,156**	**1,156**	**100%**	**1,247**	**1,247**	**100%**
Workers						
Male	2,010	2,010	100%	2,130	2,130	100%
Female	4	4	100%	5	5	100%
Total	**2,014**	**2,014**	**100%**	**2,135**	**2,135**	**100%**

Note: As per the Company's policy, employees who join after September are considered for performance review in the subsequent financial year.

10. Health and Safety Management System

a. Whether an occupational health and safety management system has been implemented by the entity? (Yes / No). If yes, the coverage such system?

Yes. APL Apollo has implemented an Occupational Health and Safety Management System across its manufacturing operations. The system is guided by the Company's Occupational Health and Safety Policy and is certified for ISO 45001:2018. It covers employees, workers, contractors, visitors and other persons working at or visiting the Company's manufacturing locations, offices and project / operational areas, as applicable.

The OHS management system includes hazard identification, risk assessment, incident reporting and investigation, emergency preparedness, safety training, internal and external audits, plant-level safety committees, contractor safety management, occupational health surveillance and continuous improvement initiatives. The Company has obtained ISO 45001 certification across its manufacturing facilities and maintains plant-level safety governance mechanisms for implementation and monitoring.

For more information, refer to the Company's Occupational Health and Safety Policy: https://media.aplapollo.com/files/OHS_Policy_Draft_APL_Apollo.pdf

The link to our ISO certifications: https://aplapollo.com/esgs

b. What are the processes used to identify work related hazards and assess risks on a routine and non-routine basis by the entity?

APL Apollo identifies and assesses work-related hazards through a structured Hazard Identification and Risk Assessment process covering routine and non-routine activities. The process considers operating activities, machinery movement, material handling, electrical systems, work at height, confined spaces, hot work, maintenance activities, contractor activities, hazardous substances, emergency scenarios and other location-specific risks.

Risk assessments are carried out through HIRA studies, safety inspections, daily safety rounds, routine safety walks, internal and external safety audits, incident and near-miss reporting, root cause analysis, toolbox talks, mock drills and employee / worker consultations. Risks are evaluated based on likelihood and severity, and appropriate control measures are identified in line with the hierarchy of controls. HIRA sheets, safety observations and risk registers are periodically reviewed, and corrective actions are tracked through the Company's safety review mechanisms. Learnings from incidents and unsafe observations are deployed across locations, wherever relevant.

c. Whether you have processes for employees to report the work-related hazards and to remove themselves from such risks. (Y/N)

Yes. APL Apollo has processes that enable employees and workers to report work-related hazards, unsafe acts, unsafe conditions, near misses and incidents through supervisors, safety officers, plant-level EHS teams, safety committees and internal reporting channels. Reported hazards are reviewed, assigned to responsible teams and tracked for corrective action.

Employees and workers are encouraged to stop work or remove themselves from situations where they reasonably believe there is an imminent risk to their health or safety. Such reporting and escalation are supported by the Company's OHS framework, safety communication, toolbox talks and plant-level safety governance mechanisms. The Company promotes a proactive safety culture and encourages employees and workers to report hazards without fear of retaliation.

d. Do the employees of the entity have access to non-occupational medical and healthcare services? (Yes / No)

Yes. APL Apollo provides employees and workers access to medical and healthcare support, including for non-occupational health concerns. Manufacturing locations have access to first-aid facilities, occupational health support, ambulance services and arrangements / tie-ups with nearby hospitals and clinics for timely medical assistance. The Company also provides health insurance and personal accident coverage to eligible employees and workers, in accordance with applicable policy terms.

These measures support the overall health, safety and well-being of the workforce and complement the Company's occupational health and safety management system.

11. Details of Safety related incidents

Safety Incident/Number		Category	FY 2025-26	FY 2024-25
1	Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	0.0	2.9
		Workers	1.96	10.8
2	Total recordable work-related injuries	Employees	0	35
		Workers	31	203
3	No. of fatalities	Employees	0	0
		Workers	0	0
4	High consequence work-related injury or ill-health (excluding fatalities)	Employees	0	0
		Workers	8	11

12. Describe the measures taken by the entity to ensure a safe and healthy workplace.

APL Apollo is committed to providing a safe, healthy and secure workplace across its operations. The Company has established an Occupational Health and Safety (OHS) Policy that provides the framework for managing workplace health and safety risks across manufacturing facilities, offices and applicable operational locations. The OHS framework is aligned with ISO 45001 (obtained certifications for all manufacturing units) principles and focuses on prevention, risk reduction, employee participation, emergency preparedness and continuous improvement.

The Company's safety governance framework includes the following key elements:

- Leadership commitment and governance: Safety performance is monitored through management reviews, critical / emergency updates, plant-level reviews and leadership communications. Safety responsibilities are assigned across levels, including Plant Heads, functional heads, EHS teams, supervisors and employees / workers.
- Policies, procedures and SOPs: The Company has defined safety policies, procedures and SOPs covering high-risk activities, fire safety, emergency response, PPE, material handling, machine safety, contractor safety and other operational controls.
- Hazard identification and risk management: Hazard Identification and Risk Assessment (HIRA) studies are conducted across operational areas to identify and assess risks. Risk registers and HIRA sheets are reviewed periodically, and appropriate controls are implemented based on likelihood, severity and hierarchy of controls.
- Safety committees and worker participation: Plant-level safety committees, comprising safety officers / safety in-charges and cross-functional members, conduct regular inspections, review unsafe conditions, support hazard mitigation and promote employee / worker participation in safety improvement.
- Training and awareness: Regular safety training, induction programmes, toolbox talks, refresher sessions, audio-visual learning, safety briefings and awareness campaigns are conducted for employees, workers and contractors. Training covers safe operating practices, emergency response, machinery-related risks, driving / logistics safety, PPE use and reporting of unsafe acts / conditions.
- Emergency preparedness: The Company conducts periodic mock drills, including fire and emergency response drills, to test emergency preparedness and improve response capability. Emergency Response Teams are trained to manage evacuation, headcount, communication, equipment shutdown and response protocols. Sites maintain emergency procedures, assembly points, escape routes, firefighting systems and communication arrangements.
- Incident reporting, investigation and corrective action: Safety-related incidents, near misses and unsafe observations are reported, investigated and reviewed through a structured process. Root cause analysis is conducted, and corrective / preventive actions are documented, assigned, monitored and horizontally deployed across locations, wherever relevant.
- Audits, monitoring and continuous improvement: The Company conducts internal audits, ISO audits, safety inspections, daily safety rounds, maturity assessments and management reviews. Safety observations are tracked for timely closure. Technology-enabled monitoring, CCTV surveillance and physical safeguards such as barricading, sensors and speed control measures are used to reduce risk.
- Contractor safety management: Contractors working within APL Apollo premises are required to comply with site safety requirements, including valid insurance and ESIC coverage, induction, PPE, supervision and adherence to applicable safety protocols.

Through these measures, the Company seeks to strengthen its safety culture, prevent workplace incidents, ensure regulatory compliance and protect the health and well-being of employees, workers, contractors and visitors.

13. Number of Complaints on the following made by employees.

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	74	-	Nil	110	-	Nil
Health & Safety	291	-	Nil	175	-	Nil

14. Assessments for the year

	% Of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100% of our manufacturing facilities are certified with ISO 45001.
Working Conditions	

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.

- APL Apollo follows a structured corrective and preventive action framework to address safety-related incidents, unsafe observations and significant risks identified through health and safety assessments, audits, inspections and incident reviews. The Company's approach is based on prevention, root cause analysis, timely corrective action, horizontal deployment of learnings and continuous improvement.

- Incident investigation and corrective action:

  Every safety-related incident, near miss and unsafe condition is reviewed through a structured incident management process. A designated team comprising safety officers, relevant departmental representatives and functional leaders conducts root cause analysis to identify the underlying cause of the incident and recommend corrective and preventive actions. Corrective actions are assigned to responsible departments, tracked for closure and reviewed for effectiveness through follow-up audits, workplace inspections, CCTV-based monitoring, safety reviews and management oversight.

- Knowledge sharing and horizontal deployment:

  Key learnings from incidents and near misses are documented and communicated across locations through daily safety briefings, monthly safety review meetings, internal safety communications, toolbox talks, refresher trainings, mock drills and audio-visual training sessions. Where applicable, corrective actions and learnings are horizontally deployed across other plants / divisions to prevent recurrence of similar incidents.

- Addressing unsafe acts and unsafe conditions:

  Unsafe acts and unsafe conditions identified during routine safety walks, scheduled audits, daily safety rounds, plant inspections or through the digital Safety Management System are logged, assigned to responsible teams and resolved within defined timelines. The Company uses division-specific HIRA sheets, prominent safety display boards, defined operational protocols, barricading around heavy machinery and strict PPE enforcement to reduce workplace risks.

- Proactive risk management:

  The Company conducts periodic Hazard Identification and Risk Assessment studies across operational areas to identify potential hazards and assess risks. Risk registers are reviewed periodically, and division-specific protocols are updated based on identified risks, incident trends and audit observations. Preventive controls include visible marking of assembly points and firefighting equipment, mandatory safety induction for new employees and workers, regular safety training, CCTV monitoring, security supervision, sensors on movable machinery to prevent human-machine interface risks, and infrastructure improvements such as speed breakers to reduce vehicle movement risk.

- Emergency preparedness and response:

  APL Apollo conducts periodic emergency response drills and mock drills to test emergency preparedness and improve employee and worker readiness. Emergency Response Teams oversee evacuation procedures, headcount protocols, emergency communication, equipment shutdown and response effectiveness. Findings from drills are reviewed and corrective actions are taken to address gaps.

- Contractor safety controls:

  Third-party contractors working within APL Apollo premises are required to comply with site safety requirements, including valid insurance and ESIC coverage, safety induction, PPE compliance, supervision and adherence to applicable safety protocols.

- Through these measures, the Company seeks to reduce workplace incidents, strengthen safety culture, address significant risks identified from assessments and improve health and safety performance across its operations.

LEADERSHIP INDICATORS

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N)?

Employees: Yes

Workers: Yes

Note: APL Apollo provides life insurance / compensatory support in the event of death of employees and workers, as applicable. Employees are covered through the Company's employee term insurance policy. Workers are covered through statutory schemes such as ESIC, wherever applicable, and other applicable statutory compensation mechanisms. In case of any unfortunate death, compensation and support are provided in accordance with the applicable insurance policy terms, statutory requirements and Company policy.

2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partner.

The Company's contracts / work orders with relevant value chain partners include clauses requiring compliance with applicable statutory obligations, including timely deduction and deposit of dues such as PF, ESIC, professional tax, TDS and other applicable payments. Vendors / contractors are required to submit relevant compliance documents, challans, returns and declarations, wherever applicable.

Compliance is monitored through periodic checks by user departments, HR, finance, procurement and plant teams. Monthly verification is carried out for key contractor / service provider compliances, especially where manpower is deployed at Company premises. The internal audit process, including independent third-party internal auditors, also reviews statutory compliance controls on a sample basis.

3. Provide the number of employees / workers having suffered high consequence work related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	Nil	Nil	Nil	Nil
Workers	8	11	Nil	Nil

Note: The reported high-consequence injuries did not result in permanent inability to resume normal employment. The affected employees / workers were provided medical treatment and resumed work after recovery. Therefore, no separate rehabilitation, alternative placement or family employment support was required during the reporting period.

4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/ No)

Yes, to the extent of employability support through learning and development initiatives. APL Apollo provides training, skill development, functional learning, safety training and capability-building programmes to enhance employee competencies, improve career readiness and support long-term employability. These initiatives help employees strengthen their capabilities and may facilitate smoother progression or transition to future opportunities.

The Company also provides applicable statutory and retirement benefits, including gratuity, provident fund and other benefits, in accordance with applicable laws and Company policies.

5. Details on assessment of value chain partners:

	% Of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	Approximately 84% of procurement by spend was covered through assessment / review of key and Tier-1 suppliers on sustainability-related parameters, including health and safety practices, certifications, regulatory compliance, supplier declarations, public disclosures and responsible sourcing requirements. A significant portion of the Company's procurement is from large organised steel and raw material suppliers, many of whom maintain formal occupational health and safety management systems such as ISO 45001 or equivalent systems.
Working Conditions	Approximately 84% of procurement by spend was covered through assessment / review of key and Tier-1 suppliers on working condition-related parameters, including labour practices, statutory compliance, human rights, non-use of child labour / forced labour, ethical conduct, social accountability practices, supplier declarations, public disclosures and alignment with the Company's Supplier Code of Conduct.

6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.

APL Apollo's value-chain assessment process did not identify any significant systemic risks or concerns requiring immediate corrective action during the reporting period. However, the Company continues to strengthen supplier engagement and responsible sourcing practices to address potential risks relating to health and safety practices and working conditions.

Corrective and improvement actions, where required, are addressed through supplier onboarding checks, Supplier Code of Conduct expectations, contractual compliance requirements, periodic supplier engagement, supplier visits, review of public disclosures / certifications and enhanced review of critical or high-risk suppliers. Suppliers are expected to comply with applicable laws and requirements relating to statutory compliance, safe working conditions, human rights, non-use of child labour / forced labour, ethical conduct and responsible business practices. Where gaps are identified, suppliers are advised to implement corrective actions within defined timelines and may be subject to follow-up review by procurement and relevant functional teams.

Principle 4

Businesses should respect the interests of and be responsive to all its stakeholders.

ESSENTIAL INDICATORS

1. Describe the processes for identifying key stakeholder groups of the entity.

APL Apollo identifies key stakeholders based on their influence on, and impact from, the Company's operations, products, value chain and sustainability priorities. The process considers the Company's manufacturing footprint, distribution network, supply chain, investor base, workforce, customers / dealers, regulators and communities around its operating locations.

The stakeholder identification process is supported by the Company's materiality assessment and ongoing engagement mechanisms. Inputs are gathered from internal and external stakeholders through surveys, consultations, meetings, field interactions and other engagement channels. Internal stakeholders include employees and workers, while external stakeholders include shareholders and investors, customers / dealers, suppliers / partners, value-chain partners, communities, regulators and other relevant stakeholders.

Vulnerable groups are identified primarily through CSR needs assessments, community interactions, field visits, public consultations and engagement with local community representatives. Stakeholder input is used to validate material issues, refine ESG priorities, strengthen risk management and guide responsible business practices.

2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

Stakeholder group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement	Purpose and scope of engagement including key topics and concerns raised during such engagement
Community	Yes	Need-based assessment surveys, community visits, field visits, public consultations / hearings, community meetings, meetings with local leaders, CSR programme interactions, focus group discussions, participatory rural appraisals and periodic cultural / community engagement programmes	As per regulatory requirements and as per need; ongoing through CSR and community initiatives	Understanding local community needs and concerns; public hearings and community consultations; health and community welfare; livelihood and skill development; education; rural infrastructure support; environmental and social impact awareness; strengthening social licence to operate; addressing needs of vulnerable and marginalised groups through CSR interventions
Customers/ Dealers	No	Regional meets, dealer visits, customer meets, need-based visits, one-on-one interactions, customer surveys, customer hotline / complaint channels, visits by marketing team and senior management	Ongoing / Quarterly / need-based	Product quality and reliability; product availability; grievance redressal; post-sales support; market trends and customer feedback; new product applications; service improvement; strengthening dealer and customer relationships
Employees	No	Employee engagement initiatives, HR interactions, town halls / management interactions, training and coaching programmes, employee portal, appraisals, safety meetings, toolbox talks, grievance redressal mechanisms, POSH and whistleblower channels	Regularly; weekly / monthly / quarterly / need-based	Health and safety; safe working environment; learning and development; career growth; performance feedback; skill enhancement; employee welfare; grievance resolution; workplace conduct; competitive remuneration and benefits; diversity, equity and inclusion
Shareholders & Investors	No	Investor calls, analyst meets, investor presentations, press releases, media updates, annual reports, stock exchange disclosures, website disclosures, general meetings and one-on-one / group interactions, as applicable	Quarterly / annually / on-demand / as required	Transparent communication of financial and non-financial performance; business strategy and outlook; capital allocation; governance; risk management; ESG performance; addressing investor queries and concerns; long-term value creation
Suppliers/ Partners	No	Regular meetings with key suppliers by senior management, supplier visits, supplier meets, supplier tours of manufacturing facilities, procurement interactions, vendor onboarding communication, supplier assessments and need-based engagements	Quarterly / half-yearly / annually / on-demand	Supplier Code of Conduct; responsible sourcing; quality and delivery performance; timely payments; statutory and ESG expectations; business ethics; human rights and safety expectations; supply continuity; inclusion of local and MSME vendors; strengthening long-term supplier relationships
Government and Regulatory Authorities	No	Statutory filings, regulatory submissions, meetings / interactions with authorities, inspections, audits, public hearings, consent / approval processes, compliance reports, stock exchange filings and responses to regulatory queries	As per statutory / regulatory requirements; periodic and need-based	Compliance with applicable laws and regulations; statutory approvals and renewals; environmental, labour, tax, corporate and securities-law compliance; policy and regulatory updates; inspections and audits; submission of returns and reports; addressing regulatory queries; implementation of corrective actions, wherever required; and maintaining transparent and responsible engagement with authorities

LEADERSHIP INDICATORS

1. **Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.**

   APL Apollo has a structured process for stakeholder consultation on economic, environmental and social topics. Stakeholder engagement is guided by the Company's Business Responsibility Policy and is carried out through periodic interactions with internal and external stakeholders, including employees and workers, shareholders and investors, customers / dealers, suppliers / partners, communities, regulators and other relevant stakeholders.

   Day-to-day stakeholder consultation is delegated to the management and relevant functions such as investor relations, sales and marketing, procurement, HR, EHS, CSR, sustainability, legal and compliance. These teams engage with stakeholders through investor calls, analyst meetings, customer and dealer interactions, supplier meetings, employee engagement forums, safety committees, grievance mechanisms, community consultations, public hearings, CSR needs assessments, regulatory interactions and other structured channels.

   Feedback from these consultations is consolidated by the respective functions and reviewed by senior management. Material economic, environmental and social matters, including ESG risks, climate-related matters, community issues, employee matters, customer feedback, supply-chain concerns, regulatory developments and materiality assessment outcomes, are escalated to the Board / relevant Board-level Committees such as the Risk Management Committee, CSR Committee, Stakeholders Relationship Committee and Audit Committee, as applicable.

   The Board and its Committees review such inputs through management presentations, risk and ESG updates, CSR reviews, investor / shareholder updates, compliance reports and materiality assessment outcomes. Stakeholder feedback is used to support identification and prioritisation of material ESG topics, strengthen risk management, refine policies and programmes, guide CSR interventions, improve disclosures and support long-term value creation.

2. **Whether stakeholder consultation is used to support the identification and management of environmental and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into policies and activities of the entity.**

   Yes. APL Apollo uses stakeholder consultation to support the identification, prioritisation and management of environmental and social topics. Inputs are captured through materiality assessment, employee interactions, customer / dealer feedback, supplier engagement, investor interactions, community consultations, CSR needs assessments, public hearings, regulatory interactions and other engagement channels.

   Stakeholder feedback is analysed along with business priorities, regulatory requirements, ESG risks and industry expectations. The outcomes are reviewed by senior management and, where relevant, placed before the Board / relevant Board-level Committees. These inputs are used to refine ESG priorities, strengthen policies, design programmes, improve disclosures and guide operational initiatives.

   Instances of incorporation of stakeholder inputs include strengthening HIRA, toolbox talks, PPE enforcement, mock drills, safety committees and incident reporting based on employee / worker and safety feedback; expanding water recycling, rainwater harvesting, waste segregation and authorised recycling based on environmental reviews and plant / regulatory inputs; designing CSR interventions in education, healthcare, livelihood development, women empowerment and rural infrastructure based on community consultations and needs assessments; strengthening supplier engagement and responsible sourcing expectations based on supplier interactions; and improving product quality, availability, post-sales support and grievance redressal based on customer / dealer feedback.

3. **Provide details of instances of engagement with, and actions taken to, address the concerns of vulnerable/ marginalized stakeholder groups.**

   APL Apollo engages with vulnerable and marginalised stakeholder groups through need-based CSR and community development programmes implemented by APL Apollo Foundation and relevant partners. Engagement is carried out through community visits, need-assessment surveys, participatory rural appraisals, focus group discussions, public consultations, meetings with local representatives, interactions with government authorities / institutions and beneficiary feedback.

   Inputs from these engagements are used to identify local needs, select beneficiaries, design interventions and monitor outcomes. During FY 2025-26, the Company's CSR projects covered areas such as women empowerment, skill development, education, healthcare, nutrition, rural development, community infrastructure, animal welfare and environmental protection. As per CSR project details, annual CSR projects covered 8,53,607 beneficiaries, with identified beneficiaries classified as vulnerable and marginalised groups.

Key instances include Project Aarohi, which provided livelihood and beautician training to women from underserved communities in East Delhi; Sehat-Poshan-Garima, which supported daily nutritious meals for elderly abandoned widows in Radhakund / Vrindavan; education initiatives such as Prajwal, Vidya Jyoti, Gyankunj and Aadhar, which supported children from underserved communities through smart classrooms, remedial learning, value education and learning infrastructure; and Project Vandhara-I, which installed alert lights, sirens and helpline display boards in vulnerable villages of Krishnagiri, Tamil Nadu to reduce human-elephant conflict and protect life, property, crops and livestock.

Through these interventions, the Company addresses community concerns, improves access to essential services and livelihood opportunities, and promotes inclusive development.

Principle 5 Businesses should respect and promote human rights.

1 NO POVERTY | 4 QUALITY EDUCATION | 5 GENDER EQUALITY | 8 DECENT WORK AND ECONOMIC GROWTH | 10 REDUCED INEQUALITIES | 16 PEACE, JUSTICE AND STRONG INSTITUTIONS

ESSENTIAL INDICATORS

1. **Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format.**

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent	1,156	1,156	100%	1,247	1,247	100%
Other than permanent	9	9	100%	0	0	NA
Total employees	**1,165**	**1,165**	**100%**	**1,247**	**1,247**	**100%**
Workers						
Permanent	2,014	2,014	100%	2,135	2,135	100%
Other than permanent	3,088	3,088	100%	2,805	2,805	100%
Total workers	**5,102**	**5,102**	**100%**	**4,940**	**4,940**	**100%**

2. **Details of minimum wages paid to employees and workers.**

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No (B)	% (B/A)	No (C)	% (C/A)		No (E)	% (E/D)	No (F)	% (F/D)
Employees Permanent										
Male	1,121	-	-	1,121	100%	1,212	13	1%	1,199	99%
Female	35	-	-	35	100%	35	-	-	35	100%
Other than permanent										
Male	9	-	-	9	100%	-	-	-	-	-
Female	0	-	-	0	0%	-	-	-	-	-
Permanent Workers										
Male	2,010	-	-	2,010	100%	2,130	213	10%	1,917	90%
Female	4	-	-	4	100%	5	-	-	5	100%
Other than permanent										
Male	3,040	-	-	3,040	100%	2,791	-	-	2,791	100%
Female	48	-	-	48	100%	14	-	-	14	100%

3. Details of remuneration/salary/wages

a. Median remuneration / wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	13	₹9 Lakhs	2	₹7.50 Lakhs
Key Managerial Personnel	4	₹55.50 Lakhs	0	0
Employees other than BoD and KMP	1,110	₹6.36 Lakhs	35	₹8.10 Lakhs
Workers	2,010	₹3.60 Lakhs	4	₹2.66 Lakhs

Note 1: *For Director wise remuneration please refer to Corporate Governance Report.*
Note 2 : *Employee remuneration excludes the value of stock rights granted or available to eligible employees.*
Note 3: *Shri Sanjay Gupta, Chairman and Managing Director does not draw any remuneration from the Company.*

b. Gross wages paid to females as % of total wages paid by the entity, in the following format:

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	2.0%	2.2%

Note : *Gross Wages excludes the value of stock rights granted or available to eligible employees.*

4. Do you have a focal point (Individual / Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

Yes. APL Apollo has designated responsibility for addressing human rights-related impacts and concerns through its HR function, supported by formal grievance redressal and oversight mechanisms.

The Chief Human Resources Officer acts as the senior management focal point for human rights-related matters concerning employees and workers. The Company has also appointed a Vigilance Officer under its Whistleblower / Vigil Mechanism and has constituted Internal Complaints Committees under the POSH framework to address complaints relating to sexual harassment and related workplace concerns.

Human rights-related concerns, including discrimination, harassment, wages, working conditions, child labour, forced labour, involuntary labour or other workplace rights-related issues, may be raised through the relevant HR, grievance redressal, whistleblower and POSH channels, as applicable. Such matters are reviewed in accordance with the Company's policies, with safeguards relating to confidentiality, impartiality, non-retaliation and time-bound resolution.

Oversight is provided through the applicable management and governance mechanisms, including HR leadership, the Vigilance Officer, Internal Complaints Committees and the Audit Committee / Board-level processes, wherever applicable.

5. Describe the internal mechanisms in place to redress grievances related to human rights issue.

APL Apollo has internal mechanisms to receive, review and redress grievances relating to human rights issues. Employees and workers can raise concerns through the HR function, reporting managers, plant-level HR teams, grievance redressal channels, Whistleblower / Vigil Mechanism and Internal Complaints Committees constituted under the POSH framework, as applicable.

Human rights-related grievances may include concerns relating to discrimination, harassment, workplace conduct, wages, working conditions, child labour, forced labour, involuntary labour, health and safety, or other workplace rights-related matters. Complaints are reviewed by the relevant function or authority depending on the nature of the concern.

The Whistleblower / Vigil Mechanism provides a formal channel for reporting protected disclosures, including unethical conduct, policy violations or serious workplace concerns. Complaints relating to sexual harassment are handled by the Internal Complaints Committee in accordance with the POSH Act and the Company's POSH Policy. The process is guided by confidentiality, impartiality, non-retaliation and timely resolution, with escalation to senior management / relevant governance forums wherever required.

6. **Number of Complaints on the following made by employees and workers:**

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	Nil	Nil	Nil	Nil	Nil	Nil
Discrimination at workplace	Nil	Nil	Nil	Nil	Nil	Nil
Child Labour	Nil	Nil	Nil	Nil	Nil	Nil
Forced Labour/ Involuntary Labour	Nil	Nil	Nil	Nil	Nil	Nil
Wages	7	0	0	Nil	Nil	Nil
Other human rights related issues	Nil	Nil	Nil	Nil	Nil	Nil

7. **Complaints filed under the Sexual Harassment of Women at workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:**

	FY 2025-26	FY 2024-25
Total complaints reported under Sexual Harassment on Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	Nil	Nil
Complaints on POSH as a % of female employees / workers	Nil	Nil
Complaints on POSH upheld	Not Applicable	Not Applicable

8. **Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.**

APL Apollo has mechanisms to protect complainants from adverse consequences in cases relating to discrimination, harassment, sexual harassment or other workplace misconduct. The Company's Whistleblower / Vigil Mechanism, POSH Policy, grievance redressal mechanisms and HR processes provide safeguards relating to confidentiality, protection of identity and non-retaliation.

Complainants, witnesses and persons assisting in an investigation are protected from victimisation, intimidation, threats, discrimination, retaliation or any adverse impact on employment terms, work allocation, appraisal, promotion or workplace treatment as a consequence of raising a complaint in good faith.

Complaints are reviewed by the appropriate authority depending on the nature of the matter, including HR, the Vigilance Officer, Internal Complaints Committee under POSH, senior management or relevant governance forums. Any act of retaliation, victimisation or breach of confidentiality is treated seriously and may result in disciplinary action in accordance with Company policies and applicable laws.

9. **Do human rights requirements form part of your business agreements and contracts? (Yes/No)**

Yes. Human rights considerations are embedded in the Company's supplier expectations, business agreements and contractual arrangements, wherever applicable. APL Apollo is committed to respecting the human rights of its employees, workers, local communities, value-chain partners and other stakeholders impacted by its operations.

The Company's Supplier Code of Conduct and related procurement / contractual requirements cover human rights-related expectations, including prohibition of child labour, forced labour and involuntary labour; non-discrimination; fair treatment; safe and healthy working conditions; compliance with applicable labour laws; ethical conduct; and respect for human rights. Relevant suppliers, contractors and business partners are expected to comply with these requirements during their engagement with the Company.

10. Assessments for the year

Section	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child Labour	100% by the entity
Forced Labour/ Involuntary Labour	100% by the entity
Sexual Harassment	100% by the entity
Discrimination at workplace	100% by the entity
Wages	100% by the entity

Note: *APL Apollo assesses its plants and offices for human rights-related matters through internal HR reviews, compliance checks, plant-level monitoring, statutory compliance processes, grievance mechanisms, POSH framework, contractor / manpower compliance reviews and management oversight. The assessment covers key areas such as prohibition of child labour, forced labour and involuntary labour, prevention of sexual harassment, non-discrimination at workplace and payment of wages in accordance with applicable laws and Company policies.*
Where required, observations are reviewed by the relevant functions and corrective actions are initiated in accordance with applicable policy and statutory requirements

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 10 above.

No significant risks or concerns were identified during the assessments carried out for the areas covered in Question 10. Accordingly, no specific corrective action was required during the reporting period.

The Company continues to monitor these areas through HR reviews, statutory compliance checks, contractor / manpower compliance reviews, POSH framework, grievance mechanisms and management oversight. Observations, if any, are addressed through appropriate corrective and preventive actions in accordance with applicable laws and Company policies.

LEADERSHIP INDICATORS

1. Details of a business process being modified / introduced as a result of addressing human rights grievances/complaints.

During FY 2025-26, no material human rights grievances or complaints were reported that required modification or introduction of any business process. Accordingly, no specific business process change was undertaken during the reporting period.

The Company continues to monitor human rights-related matters through its HR processes, grievance redressal mechanisms, Whistleblower / Vigil Mechanism, POSH framework and relevant policy controls. Any concern identified is reviewed by the relevant function and addressed through appropriate corrective or preventive action.

2. Details of the scope and coverage of any Human rights due diligence conducted.

APL Apollo undertakes human rights due diligence through its internal policies, HR processes, compliance reviews, supplier engagement, grievance mechanisms and periodic assessments across its operations and value chain

The scope covers child labour, forced labour / involuntary labour, non-discrimination, prevention of sexual harassment, fair wages, working conditions, occupational health and safety, freedom of association, grievance redressal and protection from retaliation. The coverage includes employees, workers, contract labour, contractors and other relevant stakeholders across the Company's plants and offices. Human rights-related expectations are also extended to suppliers and value-chain partners through the Supplier Code of Conduct, contractual requirements, onboarding checks and supplier engagement processes, wherever applicable.

During the reporting period, the Company assessed its plants and offices for key human rights parameters and reviewed key / Tier-1 suppliers on sustainability-related parameters, including human rights, statutory compliance, working conditions, health and safety and ethical business conduct. No significant human rights risks or concerns requiring specific corrective action were identified.

3. Is the premise/office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Yes. APL Apollo is committed to providing an inclusive, safe and accessible workplace for employees, visitors and other stakeholders, including persons with disabilities. The Company endeavours to ensure that its offices and manufacturing locations are accessible in line with the requirements of the Rights of Persons with Disabilities Act, 2016, wherever applicable and feasible.

Accessibility measures at the Company's premises include features such as ramps / step-free access, accessible entry points, designated parking wherever feasible, and accessible washroom facilities at relevant locations. The Company continues to review its infrastructure and, where gaps are identified, takes appropriate steps to improve accessibility for differently abled employees and visitors.

APL Apollo also follows the principle of equal opportunity and non-discrimination in employment and workplace practices.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	Key / Tier-1 suppliers representing approximately 84% of upstream procurement spend were assessed / reviewed through supplier declarations, public disclosures, policies, certifications and responsible sourcing parameters, wherever.
Discrimination at workplace	
Child Labour	
Forced Labour/Involuntary Labour	
Wages	

The assessment / review covered key human rights-related parameters, including prevention of sexual harassment, non-discrimination, prohibition of child labour, prohibition of forced / involuntary labour, fair wages, statutory compliance, safe working conditions and ethical business conduct. These expectations are communicated through the Company's Supplier Code of Conduct, procurement processes, contractual requirements and supplier engagement mechanisms. The Company continues to strengthen the depth of supplier assessment and sustainability data collection across its value chain.

5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.

No significant risks or concerns were identified from the assessment / review of key value-chain partners for the areas covered in Question 4. Accordingly, no specific corrective action was required during the reporting period.

The Company continues to engage with suppliers through its Supplier Code of Conduct, procurement processes, contractual requirements, supplier reviews and responsible sourcing expectations. Where any concern or gap is identified, the Company engages with the relevant supplier for corrective action, follow-up review and escalation, as appropriate.

Principle 6 Businesses should respect and make efforts to protect and restore the environment.

ESSENTIAL INDICATORS

1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:

Parameter	FY 2025-26	FY 2024-25
From renewable sources-		
Total electricity consumption (A) (GJ)	5,78,994	2,77,828
Total fuel consumption (B) (GJ)	0	0
Energy consumption through other sources (C) (GJ)	0	-
Total energy consumed from renewable sources (A+B+C) (GJ)	5,78,994	2,77,828
From non-renewable sources		
Total electricity consumption (D) (GJ)	4,21,786	6,26,160
Total fuel consumption (E) (GJ)	10,72,429	9,57,852
Energy consumption through other sources (F) (GJ)	0	0
Total energy consumed from non-renewable sources (D+E+F) (GJ)	14,94,215	15,84,012
Total energy consumed (A+B+C+D+E+F) (GJ)	20,73,209	18,61,840
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)(GJ/INR Cr)	89.8	90.0
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) (GJ/USD Million)	182.7	180.7
Energy intensity in terms of physical Output (GJ/MT)	0.59	0.59

Note 1: During FY 2025-26, the Company strengthened energy data coverage and standardized fuel conversion using NCV-based factors. Accordingly, the previous year's energy consumption has been recomputed on a comparable basis. The Company continues to monitor energy efficiency and increase renewable electricity along with cleaner fuel consumption across its operations.

Note 2: The revenue from operations has been adjusted for PPP based on the latest PPP conversion factor published for the year 2026 by IMF which is 20.34 for India. Similarly, PY PPP conversion factor had been taken as 20.08 (Year 2025).

Note 3: Electricity consumption has been reported on a final energy basis using the conversion factor 1 kWh = 0.0036 GJ. Fuel consumption has been converted using NCV-based conversion factors. PNG metered in SCM has been converted using MoSPI Energy Statistics India conversion factor, while other fuels consumed have been converted using IPCC default NCV values.

Note 4: Electricity consumption of Branch offices has been reported on spend basis with reference to Industry Standards Note on Business Responsibility and Sustainability Report (BRSR) Core issued by Industry Standards forum in December 2024.

Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, Reasonable Assurance has been undertaken by Sustainability Actions Private Limited for both FY 2025-26 and FY 2024-25.

2. **Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any.**

   Not Applicable

3. **Provide details of the following disclosures related to water, in the following format:**

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kiloliters)		
(i) Surface water	0	0
(ii) Groundwater	5,06,512	6,54,025
(iii) Third party water	1,71,115	1,25,758
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (In kiloliters) (i + ii + iii + iv + v)	6,77,627	7,79,783
Total volume of water consumption (In kiloliters)	6,37,803	6,69,083
Water intensity per rupee of turnover ((Total water consumption / Revenue from operations) (KL/INR Cr)	27.6	32.3
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) (KL/USD Million)	56.2	64.9
Water intensity in terms of physical Output (KL/MT)	0.18	0.21

Note1: As per the SEBI Guidance Note on BRSR, we have considered *Water consumption" = Water Withdrawal – Water Discharge. Accordingly the previous year figures have also been revised to reflect the methodology recommended by the SEBI guidance note for business responsibility & sustainability reporting format.

Note2: Water consumption for Branch offices and warehouses (representing less than 0.5% of overall consumption) for employees is estimated based on Central Ground Water Authority (CGWA) guideline as mentioned in the Industry Standards Note on BRSR Core. Further, the proportion of untreated water discharged is considered as 80% of the water withdrawn from source, based on Central Pollution Control Board (CPCB) report dated December 24, 2009.

Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, Sustainability Actions Private Limited has done the assurance of our data

4. **Provide the following details related to water discharge:**

Parameter	FY 2025-26	FY 2024-25
Water discharge by destination and level of treatment (in kiloliters)		
(i) To Surface water		
- No treatment	0	0
- With treatment – Secondary Level	0	0
(ii) To Groundwater		
- No treatment	0	0
- With treatment – Secondary Level Treatment	0	0
(iii) To Seawater		
- No treatment	0	0
- With treatment – Secondary Level	0	0
(iv) Sent to third parties		
- No treatment	0	0
- With treatment – Secondary Level	0	0
(v) Others		
- No treatment	0	
- With treatment – Secondary Level	39,824	110,700
Total water discharged (in kiloliters)	**39,824**	**110,700**

Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, Sustainability Actions Private Limited has done the assurance of our data

5. **Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.**

Yes. APL Apollo has implemented Zero Liquid Discharge (ZLD) mechanisms at several of its manufacturing facilities as part of its water stewardship and effluent management approach. The ZLD systems are designed to treat and recycle wastewater for operational use, thereby reducing freshwater dependency and minimising liquid discharge from operations.

During the reporting period, approximately 63% of the Company's manufacturing facilities were equipped with ZLD systems. The remaining facilities are in different stages of implementation / strengthening, including installation, upgradation or stabilisation of effluent treatment, recycling and reuse systems. The Company aims to progressively expand ZLD coverage and achieve ZLD implementation across all manufacturing facilities by 2030, subject to technical feasibility, regulatory requirements and site-level implementation plans.

6. **Provide details of air emissions (other than GHG emissions) by the entity, in the following format**

Parameter	Please specify unit	FY 2025-26	FY 2024-25
Nox	mg/Nm3	18.50	21.27
Sox	mg/Nm3	21.00	13.27
Particulate matter (PM)	mg/Nm3	44.30	33.37
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others- please specify	-	-	-

Note:- *Air emissions across manufacturing plants are monitored periodically, and the reported emission parameters were within the applicable Central Pollution Control Board (CPCB) prescribed limits.*

Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, Sustainability Actions Private Limited has done the assurance of our data

7. **Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format:**

Parameter	Please specify units	FY 2025-26	FY 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	tCO2e	63,347	56,455
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	tCO2e	83,186	1,24,341
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	tCO2e/INR Cr	6.3	8.7
Total Scope 1 and Scope 2 emission intensity per rupee turnover adjusted for Purchasing Power Parity (PPP) (Total scope 1 and scope 2 GHG emissions / revenue from operations adjusted for PPP)	tCO2e/USD Million	12.9	17.5
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO2e/MT	0.04	0.06

Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency

Yes, Sustainability Actions Private Limited has done the assurance of our data

8. **Does the entity have any project related to reducing Green House Gas emission? If yes, then provide details.**

Yes. APL Apollo has undertaken multiple initiatives to reduce greenhouse gas emissions, including increased use of renewable electricity, renewable power procurement, cleaner logistics and improved emissions monitoring.

During FY 2025-26, renewable electricity accounted for 58% of the Company's total electricity consumption. The Company executed Power Purchase Agreements with renewable energy providers for supply of solar power to various manufacturing plants. Plant-level renewable electricity share reached 92% at the Hosur plant and 80% at APBL. These initiatives contributed to a 33% reduction in Scope 2 GHG emissions during FY 2025-26 as compared to FY 2024-25.

APL Apollo has also started integrating electric trucks into logistics operations through its partnership with SG Green Logistics, which operates 55-ton capacity electric trucks. These trucks are currently operating in Uttar Pradesh, Tamil Nadu, Chhattisgarh and Karnataka and have been introduced to reduce dependence on diesel-powered transportation. Based on current operating assumptions, the use of electric trucks has resulted in an estimated 54% reduction in emissions compared with diesel trucks.*

The Company continues to strengthen its energy and emissions monitoring systems, evaluate cleaner fuels and improve Scope 3 emissions coverage to better understand and manage value-chain emissions.

*The estimated reduction is calculated on the assumption that the electric trucks are charged entirely at APL Apollo plants. The average renewable energy share across the relevant APL Apollo plants in these regions is 61%.

9. Provide details related to waste management by the entity, in the following format:

Parameter	FY 2025-26	FY 2024-25
Total Waste generated (in metric tonnes)		
Plastic waste **(A)**	111.3	4.0
E-waste **(B)**	19.3	60.0
Bio-medical waste **(C)**	0.02	-
Construction and demolition waste **(D)**	89.0	0.0
Battery waste **(E)**	1.0	2.0
Radioactive waste **(F)**	0.0	-
Other Hazardous waste. Please specify, if any. **(G)**	9,382.0	12,197.0
Other Non-hazardous waste generated **(H)**. Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)	1,45,709.0	1,31,381.0
Total (A+B + C + D + E + F + G+ H)	**1,55,311.6**	**1,43,644.0**
Waste intensity per rupee of turnover (Total waste generated/ Revenue from operations) (MT/INR Cr)	6.7	6.9
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) (MT/USD Million)	13.7	15.5
Waste intensity in terms of physical output (MT/MT)	0.044	0.05
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	1,46,483.0	1,22,832.0
(ii) Re-used	148.1	20,688.0
(iii) Other recovery operations	8,669.9	0.0
Total	**1,55,301.0**	**1,43,520.0**
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0.02	0
(ii) Landfilling	0.0	0
(iii) Other disposal operations	10.6	124
Total	**10.6**	**124**

Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, Sustainability Actions Private Limited has done the assurance of our data

10. **Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.**

APL Apollo follows a structured waste management approach based on waste minimisation, segregation at source, reuse, recycling, authorised disposal and regulatory compliance. Steel scrap, end cuts, melting scrap, rejected pipes and other process scrap generated during operations are recyclable and are either reused internally or channelised through approved recyclers / vendors, thereby supporting circular economy practices.

Hazardous waste is identified, labelled, segregated and stored in designated secure areas with appropriate safeguards. Such waste is disposed of through authorised hazardous waste handlers / recyclers in accordance with the Hazardous and Other Wastes (Management and Transboundary Movement) Rules, 2016 and applicable consents. E-waste, wherever generated, is handed over to authorised e-waste recyclers / handlers. Wastewater and sewage are treated through ETPs / STPs, and treated water is reused for landscaping, greenbelt development and other non-potable applications, wherever feasible.

To reduce hazardous and toxic chemical usage in products and processes, the Company focuses on process efficiency, controlled chemical handling, reuse / recovery, safe storage, preventive maintenance, employee training and substitution / optimisation of chemicals wherever feasible. APL Apollo has installed Acid Regeneration Units at the Malur and ABPL Raipur plants. These units help regenerate process acid, reduce fresh acid consumption, minimise spent acid / acidic waste generation and improve resource efficiency.

The Company also plans to progressively evaluate and set up Acid Regeneration Units at other relevant plants in the coming years, subject to technical feasibility, process requirements, regulatory considerations and site-level implementation plans. APL Apollo continues to strengthen waste monitoring, vendor compliance, recycling, recovery and hazardous waste management practices across its establishments.

11. **If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, specify details in the following format.**

S. No.	Location of operations/ offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
None of APL Apollo's facilities are located near the vicinity of ecologically sensitive areas.			

12. **Details environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year.**

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not Applicable					

13. **Is the entity compliant with the applicable environmental law / regulations / guidelines in India, such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment Protection Act, and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:**

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken if any
APL Apollo has been compliant to all environmental regulations and guidelines in India hence, this question is not applicable to the company.				

LEADERSHIP INDICATORS

1. **Water withdrawal, consumption, and discharge in areas of water stress (In Kiloliters):**
For each facility / plant located in areas of water stress, provide the following information:

   i. **Name of the area:** According to Central Groundwater Board APL Apollo's plants located in Hyderabad, Malur, Gautam Budh Nagar and Bangalore are in zones where groundwater has been overexploited.

   ii. **Nature of operations:** Manufacturing & Selling of Structural Steel tubes

iii. Water withdrawal, consumption, and discharge in the following format:

Parameter	FY 2025-26	FY 2024-25
Water withdrawal by source (in kiloliters)		
(i) Surface water	0	0
(ii) Groundwater	47,532	62,900
(iii) Third party water	39,705	33,135
(iv) Seawater / desalinated water	0	0
(v) Others	0	0
Total volume of water withdrawal (in kiloliters)	87,237	96,035
Total volume of water consumption (in kiloliters)	75,304	81,313
Water intensity per rupee of turnover (Water consumed / turnover in crores)	3.26	3.93
Water discharge by destination and level of treatment (in kiloliters)		
(i) Into Surface water	0	
- No treatment	0	0
- With treatment – Secondary Level		0
(ii) Into Groundwater	0	
- No treatment	0	0
- With treatment – Secondary Level		0
(iii) Into Seawater	0	
- No treatment	0	0
- With treatment – Secondary Level		0
(iv) Sent to third parties	0	
- No treatment	0	0
- With treatment – Secondary level		0
(v) Others	0	
- No treatment	0	0
- With treatment – Secondary level	11933.6	14722.0
Total water discharged (in kiloliters)	**11933.6**	**14722.0**

Note 1 : Identification of water-stress areas for various location has been carried out in line with SEBI BRSR guidance. For this purpose, areas classified as "Over-exploited" or "Critical" by the Central Ground Water Board (CGWB) have been considered as areas of water stress.

Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

Yes, Reasonable Assurance has been undertaken by Sustainability Actions Private Limited for both FY 2025-26 and FY 2024-25.

2. Please provide details of Scope 3 emissions & its intensity, in the following format:

Parameter	Unit	FY 2025-26	FY 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	1,285,865	1,163,120
Total Scope 3 emissions per rupee of turnover	Metric tons of CO2 equivalent/INR Crore	55.7	56.22

Note1: The methodology and data coverage continue to evolve and may involve inherent estimation uncertainty. The Company continues to strengthen Scope 3 data collection and assessment processes.

Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No

3. With respect to the ecologically sensitive areas reported at Question 10 of Essential Indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along-with prevention and remediation activities.

Not Applicable

4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge / waste generated, please provide details of the same as well as outcome of such initiatives, as per the following format:

Sr. No	Initiative undertaken	Details of the initiative (Web-link, if any, may be provided along-with summary)	Outcome of the initiative
1	Direct Forming Technology (DFT)	DFT is used at relevant manufacturing plants for computerised production of customised hollow sections within the mill range without frequent roll changes.	Reduced set-up time, improved productivity, lower inventory requirement, better dimensional consistency and reduced material wastage.
2	Renewable electricity / solar PPAs	Renewable electricity accounted for 58% of total electricity consumption in FY 2025-26. PPAs were executed with renewable energy providers for solar power supply to various plants.	Scope 2 GHG emissions reduced by 33% compared with FY 2024-25. Renewable electricity accounted for **58%** of the Company's overall electricity consumption in FY 2025-26, up significantly from 31% in FY 2024-25, with plant-level shares reaching **92% at Hosur and 80% at ABPL**
3	Electric trucks for logistics	Electric trucks have been introduced through SG Green Logistics for transportation in Uttar Pradesh, Tamil Nadu, Chhattisgarh and Karnataka.	Reduced dependence on diesel-based logistics, with an estimated 54% reduction in emissions compared with diesel trucks, based on current charging and renewable electricity assumptions.*
4	Acid Regeneration Units	Acid Regeneration Units have been installed at Malur and ABPL Raipur to recover and reuse process acid. Similar units are planned to be progressively evaluated at other relevant plants, subject to feasibility.	Reduced fresh acid consumption, spent acid generation, hazardous waste and disposal requirement.
5	Rainwater Harvesting and Water Conservation	During FY 2025-26, rainwater harvesting pond with a storage capacity of approximately **~9.5 crore litres** was developed at the Company's ABPL facility in Raipur, strengthening water conservation and groundwater recharge initiatives.	Overall water consumption intensity at the consolidated level **improved from 0.21 kL/tonne in FY 2024-25 to 0.18 kL/tonne** in FY 2025-26.
6	Large-size structural tubes	The Company enhanced its capability to manufacture large-size structural tubes and higher-dimension sections.	These products support efficient structural design, faster construction and optimised material use, thereby contributing to potential reduction in downstream environmental impacts depending on application and project design.

**The estimated 54% emission reduction is based on the assumption that electric trucks are charged entirely at APL Apollo plants. The average renewable electricity share across the specified plants is approximately 61%.*

5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.

Yes. APL Apollo has a Business Continuity Plan and disaster management framework covering operational disruptions, natural calamities, cyber incidents, system outages and other emergencies. The BCP is integrated with the Company's risk management framework and is reviewed periodically by management / the Risk Management Committee. Business continuity is supported through site-level emergency response plans, mock drills, incident escalation mechanisms and IT backup / restoration procedures. For its SAP environment, the Company uses RISE with SAP, which provides cloud-based resilience, system availability, backup, monitoring and disaster recovery support at the platform layer.

6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard?

No significant adverse environmental impact arising from the Company's value chain was identified or reported during the reporting period through the Company's supplier engagement, procurement review and responsible sourcing mechanisms.

APL Apollo communicates environmental expectations to key / Tier-1 suppliers and value-chain partners through supplier onboarding, procurement processes, contractual requirements, supplier interactions and the Supplier Code of Conduct. These expectations include compliance with applicable environmental laws, responsible resource use, waste management, pollution prevention, health and safety and ethical business conduct.

The Company continues to strengthen supplier sustainability assessment, responsible sourcing practices and value-chain ESG data collection. Where any environmental concern or gap is identified, APL Apollo engages with the relevant value-chain partner for corrective action, follow-up review and escalation, as appropriate.

7. Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts.

Key / Tier-1 suppliers representing approximately 84% of upstream procurement spend were assessed / reviewed for environmental impacts during the reporting period.

The assessment / review was carried out through supplier sustainability snapshots, onboarding and procurement review processes, review of supplier policies, certifications, public disclosures and responsible sourcing parameters, wherever available. The review covered environmental management systems, ISO 14001 certification / equivalent systems, compliance with applicable environmental laws, resource efficiency, emissions management, waste management and responsible business practices.

APL Apollo continues to strengthen supplier sustainability assessment, responsible sourcing practices and value-chain ESG data collection.

8. How many Green Credits have been generated or procured:

a. By the listed entity - Nil.

b. By the top ten (In terms of value of purchases and sales, respectively) value chain partners - Nil.

Principle 7

Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.

ESSENTIAL INDICATORS

1. a. **Number of affiliations with trade and industry chambers / associations:** Six

   b. **List the top 10 trade and industry chambers / associations (determined based on the total members of such a body) the entity is a member of / affiliated to.**

S. No.	Name of the trade and industry chambers/ associations	Reach of trade and industry chambers/ associations (State/National)
1	CII (Confederation of Indian Industry)	National
2	FIEO (Federation of Indian Export Organization)	National
3	Chhattisgarh State Industrial Development Corporation	State
4	Karnataka Industrial Areas Development Board	State
5	Maharashtra Industrial Development Corporation	State
6	U.P. State Industrial Development Authority	State

2. **Provide details of corrective action taken or underway on any issues related to anticompetitive conduct by the entity, based on adverse orders from regulatory authorities.**

Name of Authority	Brief of the case	Corrective action taken
Not Applicable	No adverse order relating to anticompetitive conduct was received during the reporting period.	Not Applicable

LEADERSHIP INDICATORS

1. **Details of public policy positions advocated by the entity:**

S. No.	Public policy advocated	Method resorted for such advocacy	Whether information available in public domain? (Yes/No)	Frequency of Review by Board (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
Not Applicable					

Principle 8 Businesses should promote inclusive growth and equitable development.

ESSENTIAL INDICATORS

1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current Financial year

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not Applicable					

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity in the following format:

S. No	Name of project for which R&R is ongoing	State	District	No. of project affected families (PAFs)	% Of PAFs covered by R&R	Amounts paid to PAFs in the FY (in ₹)
Not Applicable						

3. Describe the mechanisms to receive and redress grievances of the community:

APL Apollo receives and redresses community grievances through plant-level engagement, CSR interactions, community consultations and local stakeholder communication channels. Community members may raise concerns through plant administration teams, CSR teams, local management, community visits, meetings with local representatives, public consultations / hearings, implementation partners and other need-based engagement forums.

Grievances are reviewed by the relevant plant / CSR / functional teams, depending on the nature of the concern. Where required, the Company undertakes site visits, fact-finding, consultation with affected stakeholders, corrective action planning and follow-up with community representatives, local authorities or implementation partners. Significant matters, if any, are escalated to senior management for review and appropriate action.

4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:

Category of input material	FY 2025-26	FY 2024-25
Directly sourced from MSMEs/ small producers	7.1%	5.9%
Directly sourced from India	98.1%	99.7%

***Note:-** The above figures represent sourcing for Indian entities*

5. **Job creation in smaller towns- disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis in the following locations, as % of total wage cost:**

Location	FY 2025-26	FY 2024-25
Rural	37.3%	37.5%
Semi-urban	39.6%	37.4%
Urban	-	-
Metropolitan	23.1%	25.0%

***NOTE:-** The classification of towns have been redefined as per SEBI guidelines for BRSR reporting.*

LEADERSHIP INDICATORS

1. **Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above):**

Details of negative social impact identified	Corrective action taken
Not Applicable	

2. **Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:**

S. No	State	Aspirational District	Amount Spent (in ₹)
1.	Chhattisgarh	Bastar, Bijapur, Dantewada, Kanker, Kondagaon, Korba, Mahasamund, Narayanpur, Rajnandgaon, Sukma	2,80,367
2	Gujarat	Dahod, Narmada	65,336
3	Himachal Pradesh	Chamba	14,659
4	Jharkhand	Chatra, Dumka, East Singhbum, Garhwa, Giridih, Godda, Gumla, Khunti, Latehar, Lohardaga, Pakur, Palamu, Ranchi, Sahebganj, Simdega, West Singhbhum	1,51,541
5	Karnataka	Raichur, Yadgir	15,327
6.	Kerala	Wayanad	7,821
7.	Madhya Pradesh	Barwani, Guna, Khandwa, Singrauli	62,644
8.	Maharashtra	Gadchiroli, Nandurbar	80,055
9.	Mizoram	Mamit	1,179
10.	Odisha	Balangir, Gajapati, Kalahandi, Kandhamal, Koraput, Malkangiri, Nabarangpur, Nuapada, Rayagada	1,29,630
11.	RAJASTHAN	BARAN, DHOLPUR, JAISALMER, KARAULI, SIROHI	89,447
12.	Telangana	Bhadradri Kothagudem, Komaram Bheem Asifabad	64,983
13.	Tripura	Dhalai	4,382
14.	UTTAR PRADESH	BAHRAICH, BALRAMPUR, CHANDAULI, CHITRAKOOT, FATEHPUR, SHRAVASTI, SIDDHARTH NAGAR, SONBHADRA	1,01,218
15.	UTTARAKHAND	HARIDWAR, Udham Singh Nagar	1,41,676

3. **a. Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No)**

Not Applicable. APL Apollo's key input materials are primarily sourced from large organised steel, raw material and energy suppliers based on technical specifications, quality, reliability, delivery capability, statutory compliance and commercial considerations. However, the Company encourages local sourcing and inclusion of MSME / local vendors wherever feasible for applicable goods and services, subject to business requirements, quality standards, compliance requirements and competitive terms.

b. From which marginalized /vulnerable groups do you procure?

Not Applicable

c. What percentage of total procurement (by value) does it constitute?

Not Applicable

4. **Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:**

S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
Not Applicable				

5. **Details of corrective actions taken or underway, based on any adverse order in intellectual property related disputes wherein usage of traditional knowledge is involved.**

Name of authority	Brief of the Case	Corrective action taken
Not Applicable		

6. **Details of beneficiaries of CSR Projects:**

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% Of beneficiaries from vulnerable and marginalized groups
1	**Aadhar:** Under this programme focussing on ethical values and environment, 4,94,000 students pan-India were covered with exams conducted via secure online portal and OMR-based assessments.	4,94,000	100%
2	**Samriddhi:** The project created awareness and educated the villagers with respect to government scheme Pradhan Mantri Awaas Yojna – Gramin/PMAY-G (Rural) via specially designed content, videos and workshops/camps in partnership with Zila Parishad office to guide rural population living in kutcha or dilapidated houses to apply for a pucca house with basic amenities.	3,13,040	100%
3	**Karuna:** In association with/guidance from Noida Authority, community dogs were vaccinated with anti-rabies vaccine in Gautam Buddh Nagar district in Uttar Pradesh, thereby reducing the risk of rabies infection in dogs and in public at large.	35,000	80%
4	**Gram Uday:** Via the project, the selected villages in Baloda Bazar district were provided with lights and borewells to provide the very basic facilities that were lacking in these villages and improve safety and living standards of the community at large.	7,500	100%
5	**Shri Sudesh Gupta Gyan Kendra:** A library well equipped with books and learning aids is a privilege that the city children often take for granted but is still a distant dream for children in most rural areas. As part of our focus on inclusive and equitable education, inculcating reading habits and to promote lifelong learning opportunities, a well-stocked rural library with respect to relevant books and digital resources was built in Ringni village in District Baloda Bazar, Chhattisgarh to create an experience that offers a tranquil space and inclusivity for learning with the latest technology for children from preparatory to senior classes.	1000	100%
6	**Josh:** Sports is a vital component for overall development of an individual as well as that of a nation. In line with this, Project Josh supported rural school children via sports gear and camps to develop a sports ecosystem in Chhattisgarh,	947	100%
7	**Aarohi:** Derived from 'Aarohan' meaning ascent in Hindi, under Project Aarohi, women from underserved communities in East Delhi slum areas who were constrained by social & cultural barriers, lack of skills, know-how, financial resources etc were trained in beauty trade along with beauty parlour management, employability & entrepreneurship trainings, financial literacy etc and related advanced courses to help them become self-reliant. All beneficiaries are gainfully employed today.	570	100%
8	**Gyankunj:** Under the project, a non-formal education set-up for around 80-100 children for remedial classes, life-skill training, hands-on activities etc was provided to build confidence and ensure education continuance	500	100%

S. No.	CSR Project	No. of persons benefitted from CSR Projects	% Of beneficiaries from vulnerable and marginalized groups
9	**Ashray:** Under the project, over a hundred destitute, old/abandoned/ sick cows/bovines were provided complete care i.e. food, shelter and medicines etc at a Gaushala.	500	100%
10	**Sehat-Poshan-Garima:** Aimed at eradicating hunger and malnutrition among the selected group of elderly, abandoned widows of Radhakund (Vrindavan) in Mathura district of Uttar Pradesh, fresh & nutritious food was provided to them daily to ensure they do not go hungry and don't have to struggle or beg for their basic meals, thus ensuring stress-free life and good health as well as their dignity.	250	100%
11	**Vidya Jyoti - II:** The project supported 20+ differently-abled children over the project period from underserved backgrounds with speech and occupational therapies to make learning more inclusive and help them become confident and self-reliant gradually	125	100%
12	**Shri Sudesh Gupta Swasthya Kendra:** With a promise to serve the needy, 'Shri Sudesh Gupta Swasthya Kendra' was launched in Sikandrabad, District Bulandshahar, Uttar Pradesh as a medical daycare facility. The initiative is our first step in bringing a significant change in underserved/rural areas by bridging healthcare gaps, providing accessibility & infrastructure and for strategic, long-term initiatives that align with national health priorities.	100	100%
13	**Samarthya:** The project focussed on creating an inclusive ecosystem and trained 40 promising differently-abled cricket players. The project also specifically focussed on life skills, self-reliance and mental health.	40	100%
14	**Gharaunda:** The project supported the elderly and provided specialized care and a safe environment to 35 aged persons admitted in an old age home in Delhi NCR along with its renovation/ refurbishment to ensure comfort, convenience and safety.	35	100%

Principle 9 Businesses should engage with and provide value to their consumers in a responsible manner.

ESSENTIAL INDICATORS

1. **Describe the mechanisms in place to receive and respond to consumer complaints and feedback.**

   APL Apollo has mechanisms to receive, track and respond to customer / consumer complaints and feedback relating to its products and services. Complaints may be received through sales and marketing teams, dealers / distributors, customer visits, regional offices, customer meetings, email, telephone, website / contact channels and other business communication channels. Any dissatisfaction relating to product quality, delivery, documentation, service or post-sales support is treated as a complaint and recorded for review.

   Complaints are reviewed by the concerned sales, quality, plant, logistics or customer service teams, depending on the nature of the issue. Corrective and preventive actions are initiated wherever required, and complaints are monitored until closure through the responsible functions. Significant or recurring complaints are escalated to senior management and used as inputs for product quality improvement, process strengthening and customer service enhancement.

2. **Turnover of products and / services as a percentage of turnover from all products/ service that carry information about**

State	As a percentage to total turnover
Environmental and social parameters relevant to the product	100%
Safe and responsible usage	100%
Recycling and/or safe disposal	100%

   APL Apollo manufactures steel tubes, structural steel products and related value-added products. The Company's products are durable, have a long useful life and are fully recyclable through the established steel recycling ecosystem. Product-related information, including relevant specifications, grades, dimensions, quality parameters, safe handling / usage information and recyclability aspects, is communicated through product catalogues, technical documents, invoices, test certificates / quality documentation, website disclosures and customer / dealer engagement channels, as applicable.

3. **Number of consumer complaints in respect of the following:**

	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	0	0	Not Applicable	0	0	Not Applicable
Cyber-security	0	0	Not Applicable	0	0	Not Applicable
Delivery of essential services	0	0	Not Applicable	0	0	Not Applicable
Restrictive trade practices	0	0	Not Applicable	0	0	Not Applicable
Unfair trade practices	0	0	Not Applicable	0	0	Not Applicable
Advertising	0	0	Not Applicable	0	0	Not Applicable
Others	35	0	Not Applicable	0	0	Not Applicable

4. **Details of instances of product recalls on accounts of safety issues**

	Number	Reason for recall
Voluntary recalls	0	Not Applicable
Forced recalls	0	Not Applicable

5. **Does the entity have a framework / policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.**

   Yes. APL Apollo has a company-wide Cyber Security Policy / Information Security framework to manage cybersecurity and data privacy-related risks. Weblink to the policy: https://media.aplapollo.com/files/Information_Security_Policy.pdf

   The framework covers key areas such as information security governance, access controls, data protection, acceptable use of IT assets, network and system security, incident reporting, backup and recovery, user awareness, monitoring and risk mitigation. The Company continues to strengthen its information security practices by aligning processes with recognised standards and implementing appropriate technical and organisational controls.

   Cybersecurity and data privacy risks are monitored through IT governance processes, periodic reviews, employee awareness initiatives, system access controls, backup procedures, vulnerability management and incident response mechanisms. Relevant risks and significant matters are escalated to management and Board, wherever required.

6. **Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services**

   During FY 2025-26, no material incidents or issues were reported in relation to advertising, delivery of essential services, cyber security and data privacy of customers, recurrence of product recalls, or penalties / actions by regulatory authorities relating to safety of products / services. Accordingly, no corrective action was required during the reporting period.

7. **Provide the following information relating to data breaches:**

   a. **Number of instances of data breaches:** 0

   b. **Percentage of data breaches involving personally identifiable information of customers:** Not Applicable

   c. **Impact, if any, of the data breaches:** Not Applicable

LEADERSHIP INDICATORS

1. **Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).**

   Information on APL Apollo's products and services is available through the Company's official website, product-specific pages, catalogues / brochures, technical documents, customer / dealer engagement channels, sales and marketing teams, regional offices, dealer / distributor network and official social media channels.

   Website: https://aplapollo.com/

   Products: https://aplapollo.com/products/categories

2. **Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.**

   APL Apollo informs and educates customers, dealers, channel partners and fabricators on safe and responsible use of its products through product catalogues, technical specifications, brochures, website disclosures, product presentations, customer / dealer meetings, regional interactions, fabricator meets and communication by sales and technical teams.

   Relevant product information such as grades, dimensions, specifications, applications, quality parameters, handling requirements and appropriate usage guidance is provided through product literature, invoices, test certificates / quality documentation and customer engagement channels, wherever applicable. Fabricator meets are also conducted to educate fabricators on product features, applications, handling practices and usage benefits. Customer, dealer and fabricator interactions are used to address queries, share application knowledge, obtain feedback and improve product communication.

3. **Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.**

   APL Apollo's products do not fall under essential services in the nature of utilities such as power, water, telecom or healthcare services. However, the Company has mechanisms to inform customers, dealers and channel partners of any significant disruption affecting product availability, supply, dispatch or service commitments.

   Communication is made through sales and marketing teams, regional offices, dealer / distributor network, direct customer interactions, email, telephone, customer / dealer meetings and other business communication channels. Where relevant, broader updates may also be communicated through the Company's website, official social media channels, and media interactions. Customer feedback and complaints are monitored by the concerned functions, and significant matters are escalated internally for timely response and resolution.

4. **Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. Did your entity carry out any survey with regard to consumer satisfaction relating to the major products / services of the entity, significant locations of operation of the entity or the entity as a whole? (Yes/No)**

   APL Apollo complies with applicable legal and regulatory requirements relating to display of product information. Product information such as grade, size, specifications, quality parameters, batch / lot details and other relevant details are provided on the test certificates / quality documents, product catalogues, website and customer communication channels, wherever applicable.

   In addition to mandatory disclosures, the Company provides product-related information through catalogues, technical documents, brochures, website disclosures, dealer / customer meetings, fabricator meets and communication by sales and technical teams.

   Yes, the Company obtains customer feedback through customer surveys, one-on-one interactions, customer / dealer meetings, regional meetings, customer visits, complaint redressal mechanisms, sales team interactions, customer hotline and market feedback channels. Inputs received are used for product quality improvement, product development based on market trends, process strengthening and customer service enhancement.

INDEPENDENT ASSURANCE STATEMENT

To,
The Board of Directors
APL Apollo Tubes Limited
SG Centre, 37C, Block B, Sector 132,
Noida, Uttar Pradesh - 201304

SCOPE AND APPROACH

Sustainability Actions Private Limited ("SAPL") has been engaged by the management of APL Apollo Tubes Limited ("APL Apollo" or "the Company"), to perform an Independent Reasonable Assurance of the Company's Business Responsibility and Sustainability Report ("BRSR") Core Matrices (refer to annexure 1) for the Financial Year 2025-2026.

In addition to the BRSR core KPIs, ESG performance indicators disclosed have been subject to independent limited assurance in accordance with applicable assurance standards.

REPORTING CRITERIA FOR REASONABLE ASSURANCE OPINION

Identified Sustainability Information subject to assurance	Period subject to assurance	Level of assurance	Reporting Criteria
BRSR Core Attributes (Refer to Annexure I)	From 1st April, 2025 to 31st March, 2026	Reasonable Assurance	• Regulation 34(2)(f) of the Securities and Exchange Board of India (SEBI) Listing Obligations and Disclosure Requirements (SEBI LODR) • Guidance note for BRSR format issued by SEBI • Greenhouse Gas (GHG) Protocol (A Corporate Accounting and Reporting Standard) (Revised) developed by World Resources Institute (WRI) / World Business Council for Sustainable Development (WBCSD) • SEBI/HO/CFD/PoD-1/P/CIR/2024/177 dated December 20, 2024 – Industry Standards Note on Reporting of BRSR Core. • SEBI/HO/CFD/PoD-1/P/CIR/2025/42 dated 28th March 2025 - Measures to facilitate ease of doing business with respect to framework for assurance or assessment, ESG disclosures for value chain, and introduction of voluntary disclosures on green credits.

REASONABLE ASSURANCE OPINION

Based on our review and procedures followed for a reasonable level of assurance and evidence obtained, we are of the opinion that, the information covered by Reasonable Assurance in the Business Responsibility and Sustainability Report for the FY25-26 is prepared, in all material respects, in accordance with the Reporting Criteria and the Reporting Boundary as set out in Section A: General Disclosures 13 of the Business Responsibility and Sustainability Report.

LIMITED LEVEL OF ASSURANCE

On the basis of the assessment procedures carried out, Sustainabilty actions has not become aware of any facts that lead to the conclusion that the non-core indicators and other ESG indicators have not been prepared, in all material aspects, in accordance with the reporting criteria.

BASIS FOR OPINION AND CONCLUSION

We conducted our engagement in accordance with Standard on Sustainability Assurance Engagements (ISAE - Revised) 3000. As part of our assurance process, a multi-disciplinary team of sustainability and assurance specialists reviewed the disclosures presented within the Report and referenced information. The procedures conducted were based on professional judgement and included inquiries, observation of processes performed, inspection of documents, evaluation of quantification methods and reporting policies, analytical procedures, and reconciliation with underlying records.

We interviewed with selected senior managers responsible for management of disclosures and review of selected evidence to support environmental KPIs and metrics disclosed in the Report. We were free to choose interviewees and interviewed those with overall responsibility of monitoring, data collation and reporting the selected indicators.

Given the circumstances of the engagement, in executing the procedures outlined above, we:

- Reviewed the disclosures under BRSR Core, encompassing the framework for assurance consisting of a set of Key Performance Indicators (KPIs) under 9 ESG attributes.
- Evaluation of the design and implementation of key systems, processes and controls for collecting, managing and reporting the BRSR Core indicators. Assessment of operational control and reporting boundaries.
- Seek extensive evidence across all relevant areas, ensuring a detailed examination of BRSR Core indicators. Engaged directly with stakeholders to gather insights and corroborative evidence for each disclosed indicator.
- The audit team conducted on-site audits for data testing and also, to assess the uniformity in reporting processes and also, quality checks at different locations of the Company. Sites for data testing and reporting system checks were selected based on the percentage contribution each site makes to the reported indicator, complexity of operations at each location (high/low/medium) and reporting system within the organization.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our reasonable assurance opinion.

MANAGEMENT RESPONSIBILITIES

The Company's Management is responsible for identification of key aspects, content and presentation of the Business Responsibility and Sustainability Report in accordance with the Criteria mentioned above. This responsibility includes:

- The design, implementation and maintenance of internal control relevant to the preparation of the Business Responsibility and Sustainability Report and measurement of BRSR Core and other Matrices, which are free from material misstatement, whether due to fraud or error.
- Selecting or developing suitable criteria for preparing the Assured Sustainability Information and appropriately referring to or describing the criteria.
- Ensuring compliance with law, regulation or applicable contracts.
- Making judgements and estimates that are reasonable in the circumstances.
- Identifying and describing any inherent limitations in the measurement or evaluation of information covered by assurance in accordance with the reporting criteria.

INDEPENDENCE AND QUALITY CONTROL

We are independent from the entity in accordance with the requirements of independence and quality assurance set out in BRSR provisions and professional pronouncements and have fulfilled our additional professional obligations in accordance with these requirements.

Our assurance engagements are based on the assumption that the data and information provided by the company to us as part of our review have been provided in good faith and free from material misstatements. We were not involved in the preparation of any statements or data included in the report except for Assurance Statement. Our firm applies International Standard on Quality Management and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements. We apply SQC 1 for quality control in assurance and related services.

OUR RESPONSIBILITY

Our responsibility is to express a reasonable assurance opinion on the identified sustainability indicators, based on the procedures we have performed and the evidence we have obtained. We conducted our engagement in accordance with the International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information ('ISAE 3000'), and the terms of reference for this engagement as agreed with the Company. Those standards require that we plan and perform our engagement to obtain assurance about whether, in all material respects, the Identified Sustainability Subject Information is presented in accordance with the Criteria, and to issue a report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

INHERENT LIMITATIONS

We have relied on the information, documents, records, data, and explanations provided to us by the Company for the purpose of our review. The assurance scope excludes:

- Any disclosure other than those mentioned in the scope section above
- Data and information outside the defined reporting period
- Data related to Company's financial performance, strategy and other related linkages expressed in the Report.
- The reported financial data are based on audited financial statements issued by the Company's statutory auditors which is subject to a separate audit process. We were not involved in the review of financial data from the Annual Report.
- The Company's statements that describe expression of opinion, belief, aspiration, expectation, forward looking statements provided by the Company and assertions related to Intellectual Property Rights and other competitive issues.
- Mapping of the Report with reporting frameworks other than those mentioned in Reporting Criteria above.
- While we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls.
- The procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

For and behalf of **Sustainability Actions Pvt. Ltd.**
(CIN - U74999HR2021PTC093811)

Place: Gurgaon
Date: 2nd May, 2026

Saket Sinha
(Director)

ANNEXURE I – BRSR CORE ATTRIBUTES - REASONABLE ASSURANCE FOR FINANCIAL YEAR 2025-26

BRSR Core Indicator	Description of Indicator
Section C - Principle 1 - E8	Number of days of accounts payable
Section C - Principle 1 - E9	Concentration of purchases & sales done with trading houses, dealers and related parties Loans and advances & investments with related parties
Section C – Principle 3 - E1(c)	Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company
Section C – Principle 3 - E11	Details of safety related incidents including lost time injury frequency rate, recordable work-related injuries, no. of fatalities
Section C – Principle 5 - E3(b)	Gross wages paid to females as % of wages paid
Section C – Principle 5 - E7	Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, including complaints reported, complaints as a % of female employees and complaints upheld
Section C – Principle 6 - E1	Details of total energy consumption (in Joules or multiples) and its intensity
Section C – Principle 6 - E1	Details of total energy intensity
Section C – Principle 6 - E3	Details of water withdrawal by source
Section C – Principle 6 - E3	Details of water consumption and its intensity
Section C – Principle 6 - E4	Details of water discharged by destination and level of treatment
Section C – Principle 6 - E6	Details of Air Emissions (Other than GHG emissions)
Section C – Principle 6 - E7	Details of greenhouse gas emissions (Scope 1and Scope 2) and its intensity
Section C – Principle 6 - E9	Details related to waste generated by category of waste
Section C – Principle 6 - E9	Details related to waste recovered through recycling, re-using or other recovery operations
Section C – Principle 6 - E9	Details related to waste disposed by nature of disposal method
Section C – Principle 8 - E4	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs / small producers and from within India
Section C – Principle 8 - E5	Job creation in smaller towns
Section C – Principle 9 - E7	Instances involving loss/breach of data of customers as a percentage of total data breaches or cyber security events