



August 22, 2025

Electronic Filing

National Stock Exchange of India Limited
"Exchange Plaza" Bandra-Kurla Complex,
Bandra (E), Mumbai-400051

NSE Symbol: APLAPOLLO

Department of Corporate Services/Listing
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street, Fort,
Mumbai-400001
Scrip Code: 533758

Dear Sir/Madam,

Sub: Business Responsibility and Sustainability Report (BRSR) for FY 2024-25

Pursuant to Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, please find enclosed herewith Business Responsibility and Sustainability Report (BRSR) of the Company for Financial Year 2024-25, which also forms part of the Annual Report of the Company for Financial Year 2024-25.

This is for your kind reference and records.

The same will be available on the Company's website i.e., www.aplapollo.com

Thanking you

Yours faithfully

For APL Apollo Tubes Limited

Vipul Jain
Company Secretary and
Compliance Officer

Encl: a/a

APL Apollo Tubes Limited (CIN-L74889 DL 1986PLC023443)

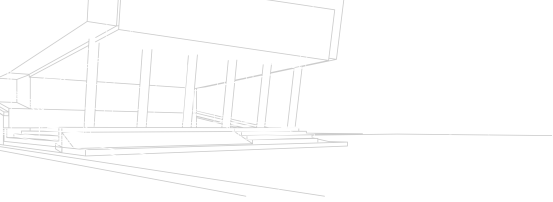
Regd. Office : 37, Hargovind Enclave, Vikas Marg, Delhi - 110092, India Tel : +91 - 011 44457164

Corp Office : SG Centre, 37 C, Block B, Sector - 132, Noida, Uttar Pradesh - 201304 Tel : +91 - 120 6918000

Unit - 1 : A-19, Industrial Area, Sikandrabad, Distt. Bulandshahar, U.P. - 203205, India | Unit - 2 : 332-338, Alur Village Perandapali, Hosur, Tamilnadu - 635109 India | Unit - 3 : Plot No. M-1, Additional M.I.D.C. Area, Kudavali, Murbad, Maharashtra, Thane - 421401, India

Unit - 4 : Village Bendri Near Urla Indil. Area, Raipur, Chhattisgarh - 493661, India | Unit - 5 : Sy. No. 443, 444, 538, 539, Wadiaram (Vill.), Chegunta, Medak - 502255, Telengana, India | Unit - 6 : No. 9 to 11, KIADB Industrial Area Attibeale, Bengaluru - 562107 | Unit - 7 : Plot No. 53, Part-1, 4th Phase, Industrial Area, Sy. No. 28-33, Kurandhalli Village, Kasaba Hobli, Malur, Taluk, Distt. Kolar-563130, Karnataka | Unit - 8 : Village Bisnoli, Khasra No. 527 To 530 &

569, Dujana Road, Tehsil Dadri, Gautam Budh Nagar, Uttar Pradesh -203207 Email : info@aplapollo.com Web : www.aplapollo.com



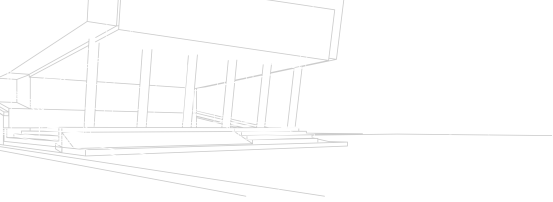
BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT (BRSR)

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



Independent Assurance Statement

To,
The Board of Directors
APL Apollo Tubes Limited
SG Centre, 37C, Block A, 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" or "the Company"), as an Independent Reasonable Assurance Provider of the Company's Business Responsibility and Sustainability Report (BRSR) Core Matrices (refer to Annexure I) for the Financial Year 2024-25.

REPORTING CRITERIA

Our reasonable assurance covers the sustainability Information listed in Annexure-I of this report. The reporting boundary is disclosed in Question 13 of Section A: General Disclosure of the BRSR, with exceptions noted under respective questions.

The criteria utilized by the Company to prepare the identified sustainability information are as follows:

- Regulation 34(2)(f) of the Securities and Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended;
- Chapter IV-B of SEBI master circular for compliance with the provisions of the SEBI (LODR) Regulations by listed entities, issued vide SEBI/HO/CFD/PoD2/CIR/P/0155 and dated November 11, 2024;
- Guidance Note for Business Responsibility and Sustainability Reporting Format" by Securities and Exchange Board of India (SEBI); and
- 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 March 28, 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.

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 Matrices

which are free from material misstatement, whether due to fraud or error.

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.

REASONABLE ASSURANCE

A reasonable assurance engagement includes identifying and assessing the risks of material misstatement of the Identified Sustainability Information, whether due to fraud or error, and responding to the assessed risks as required by the circumstances.

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, and sampled the disclosures and were reviewed through the company's customised sustainability information management system.

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

- Obtained an understanding of the identified sustainability information and related disclosures;
- Acquired knowledge of the assessment criteria and assessed their adequacy for evaluating and/or measuring the identified sustainability information;
- Conducted inquiries with Company's management, including the environment team, compliance team, human resources team, and other relevant personnel responsible for preparing the Report;
- Developed an understanding and performed an evaluation of the design of key systems, processes, and controls for recording, processing, and reporting the identified sustainability information at the corporate office and other locations.
- Based on our understanding and the potential risks of material misstatement in the identified sustainability information, we determined the nature, timing, and extent of further procedures.
- We tested the Company's process for compiling sustainability information by comparing or reconciling it with the underlying records.
- We verified the consolidation of data from various plants and offices on a sample basis within the reporting boundary to ensure the completeness of the reported data.

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

OUR RESPONSIBILITY

Our responsibility is to express a reasonable assurance conclusion 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 reasonable assurance about whether, in all material respects, the Subject Matter 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.

REASONABLE ASSURANCE OPINION

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the company's identified sustainability criteria as per BRSR core framework for the financial year ended 31st March 2025 are not prepared, in all material respects, in accordance with the Reporting Criteria.

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)

Sd/-

Saket Sinha
(Director)

Place: Gurgaon, India
Date: July 24, 2025

BRSR CORE ATTRIBUTES

	BRSR Indicator	Type of Assurance
P1 E8	Number of days of accounts payable	Reasonable
P1 E9	Concentration of purchases & sales done with trading houses, dealers and related parties Loans and advances & investments with related parties	Reasonable
P3 E1c	Spending on measures towards well-being of employees and workers – cost incurred as a % of total revenue of the company	Reasonable
P3 E11	Details of safety related incidents including lost time injury frequency rate, recordable work-related injuries, no. of fatalities	Reasonable
P5 E3b	Gross wages paid to females as % of wages paid	Reasonable
P5 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	Reasonable
P6 E1	Details of total energy consumption (in Joules or multiples)	Reasonable
P6 E1	Details of total energy intensity	Reasonable
P6 E3	Details of water withdrawal by source	Reasonable
P6 E3	Details of water consumption	Reasonable
P6 E4	Details of water discharged	Reasonable
P6 E6	Details of Air Emissions (Other than GHG emissions)	Reasonable
P6 E7	Details of greenhouse gas emissions (Scope 1)	Reasonable
P6 E7	Details of greenhouse gas emissions (Scope 2)	Reasonable
P6 E7	Details of greenhouse gas emissions (Scope 1 and Scope 2) intensity	Reasonable
P6 E9	Details related to waste generated by category of waste	Reasonable
P6 E9	Details related to waste recovered through recycling, re-using or other recovery operations	Reasonable
P6 E9	Details related to waste disposed by nature of disposal method	Reasonable
P8 E4	Input material sourced from following sources as % of total purchases – Directly sourced from MSMEs/ small producers and from within India	Reasonable
P8 E5	Job creation in smaller towns	Reasonable
P9 E7	Instances involving loss/breach of data of customers as a percentage of total data breaches or cyber security events	Reasonable

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L74899DL1986PLC023443
2.	Name of the Listed Entity	APL Apollo Tubes Limited
3.	Date of Incorporation	February 24, 1986
4.	Registered office address	37, Hargobind Enclave, Vikas Marg, Delhi 110092
5.	Corporate 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 2024 – 2025
10.	Name of the Stock Exchange(s) where shares are listed	NSE & BSE
11.	Paid-up Capital	₹55,50,49,128
12.	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Vipul Jain Company Secretary comsec@aplapollo.com 0120-6918000
13.	Reporting boundary	Consolidated basis
14.	Name of assurance provider	Sustainability Actions (P) Ltd.
15.	Type of assurance obtained	Reasonable assurance on 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.	Steel Tube Manufacturer	Manufacturing & selling of structural steel tubes and sheets	100%

17. Product/Services sold by the entity (accounting for 90% of the entity's turnover).

S. No.	Product/Services	NIC Code	% of total turnover contributed
1.	MS Tubes	27152	1,41,226 (68%)
2.	GI Tubes	27152	8,499 (4%)
3.	GP Tubes	27152	43,801 (21%)
4.	Pre-painted Alu Zinc Sheets	27152	13,373 (6%)

III. Operations

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

S. No.	Locations	Number of plants	Number of offices	Total
1.	National	10	29	39
2.	International	1	0	1

19. Markets served by the entity

a. Number of locations

S. No.	Locations	Number
1.	National (Number of states)	All States
2.	International (Number of countries)	30

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

3%

c. A brief on types of customers:

APL Apollo Tubes Limited ("APL Apollo") is proud of its unmatched customer base, backed by a vast network of over 800 distributors. With a reach extending to 200,000 retailers and fabricators, we are recognized as the preferred choice for structural tube solutions in India. Operating in over 2,000 towns and cities, with 11 strategically located production facilities, we ensure quick response times and on-time delivery. Additionally, with 29 sales offices across India and serving 30 countries globally, our extensive reach establishes APL Apollo as the foremost provider, offering customers unparalleled convenience and reliability.

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)	1247	1212	97.19%	35	2.81%
2.	Other than permanent (E)	0	0	0	0	0
3.	Total employees (D+E)	1247	1212	97.19%	35	2.81%
Workers						
4.	Permanent (F)	2135	2130	99.77%	5	0.23%
5.	Other than permanent (G)	2805	2791	99.50%	14	0.50%
6.	Total workers (F+G)	4940	4921	99.62%	19	0.38%

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)	0	0	0	0	0
2.	Other than permanent (E)	0	0	0	0	0
3.	Total Differently abled employees (D+E)	0	0	0	0	0
Differently abled Workers						
4.	Permanent (F)	0	0	0	0	0
5.	Other than permanent (G)	0	0	0	0	0
6.	Total Differently abled workers (F+G)	0	0	0	0	0

21. Participation/Inclusion/Representation of women

	Total No. (A)	No. and percentage of Females	
		No. (B)	% (B/A)
Board of Directors	10	2	20
Key Management Personnel	2*	0	0

Note: Does not include Director(s) designated as KMP.

22. Turnover rate for permanent employees and workers

Category	FY 2025			FY 2024			FY 2023		
	Male (%)	Female (%)	Total (%)	Male (%)	Female (%)	Total (%)	Male (%)	Female (%)	Total (%)
Permanent employees	14.63%	17.50%	14.67%	20.57%	8.7%	20.34%	10.71%	0.00%	10.52%
Permanent workers	12.58%	0%	12.58%	13.13%	20%	13.15%	8.28%	NA	8.28%

V. Holding, Subsidiary and Associate Companies (including Joint ventures)

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

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	Apollo Metalex Limited	Subsidiary	100%	Yes
2	APL Apollo Building Products Limited	Subsidiary	100%	Yes
3	Blue Ocean Projects Private Limited	Subsidiary	100%	Yes
4	APL Apollo Mart Limited	Subsidiary	100%	Yes
5	APL Apollo Tubes Company LLC	Subsidiary	100%	Not Applicable

VI. CSR details

24. i. Whether CSR is applicable as per section 135 of Companies Act, 2013: Yes
 ii. Turnover – ₹14,360.17 Cr
 iii. Net worth – ₹3,086.82 Cr

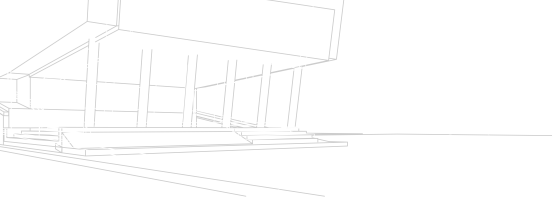
VII. Transparency and Disclosures Compliances

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

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			FY 2024		
		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	APL Apollo has a Whistleblower policy in place which lays down the procedure in accordance with which all the grievances are addressed. Link to our policy: https://aplapollo.com/images/others/APL_Whistle_Blower_Policy_07_May_2025.pdf	0	0	0	0	0	0
Investors (other than shareholders)		0	0	0	0	0	0
Shareholders		6	1*	0	10	0	0
Employees and workers		0	0	0	0	0	0
Customers		0	0	0	45	0	All were resolved
Value Chain Partners		0	0	0	0	0	0
Other (please specify)		0	0	0	0	0	0

Note:

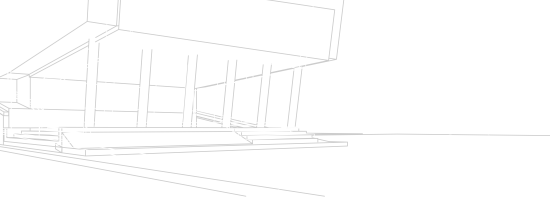
As on March 31, 2025, one investor grievance was pending which was responded on March 31, 2025 and resolved & disposed of on April 11, 2025.



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)
Energy Management	Opportunity	By optimizing energy usage and investing in renewable energy sources, APL Apollo can reduce operational costs and improve efficiency. Implementing energy efficient technologies and processes not only reduces carbon footprint but also aligns with evolving consumer preferences for sustainable products. Additionally, it can enhance APL Apollo’s brand image and attract environmentally conscious investors and customers. By the year 2025, APL Apollo aims to ensure that all its plants have access to renewable energy. Currently, 73% of the plants already have this access. In FY25, there was an overall increase in the renewable electricity from 28% (in FY24) to 31% (in FY25), despite the addition of two new plants (New Raipur and Dubai), which rely solely on the respective national grids. Excluding the new plants, the overall renewable electricity is 52%.	-	Positive
Water & Effluent Management	Risk	Inadequate water management practices could result in increased operational costs, regulatory fines for non-compliance with water quality standards, and reputational damage due to environmental impacts such as pollution or water resource depletion. Additionally, improper effluent management poses risks of contaminating local water sources, leading to legal liabilities and community backlash.	Optimize water use, treat effluents, and implement water recycling/reuse systems. APL Apollo plans to equip all its plants with Zero Liquid Discharge (ZLD) facilities. So far, 63% of the plants are equipped with ZLD.	Negative
Emissions Management	Risk & Opportunity	Risk Failure to control emissions can lead to regulatory fines and penalties, causing financial losses and reputational damage. Additionally increased stakeholder scrutiny, from customers, investors, and regulatory bodies, heightens the risk, potentially resulting in legal action against non-compliant companies.	Monitor emissions and comply with emission standards. Additionally, APL Apollo has adopted a net-zero emissions target for 2050, aligning with the Science Based Targets Initiative.	Positive and 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)
		<p>Opportunity By implementing emission reduction measures and adopting cleaner technologies, APL Apollo can enhance its environmental performance and reputation as a sustainable industry leader, this will in turn increase its access to both domestic and international markets.</p>		
Waste Management	Risk	Improper disposal of waste materials can lead to soil and water contamination, causing harm to ecosystems and local communities. Moreover, inefficient waste management may result in increased operational costs due to disposal fees and potential legal liabilities.	Reduce, reuse, and recycle waste; implement proper disposal methods. At APL Apollo, majority of the waste is disposed of as scrap and the remainder is repurposed within the business operations. Additionally, any hazardous waste produced within the plant's vicinity is disposed via authorized vendors.	Negative
Environmental Compliance	Risk	Non-compliance with environmental regulations can result in substantial financial penalties, legal liabilities, and reputational damage.	Stay updated with regulations, conduct regular compliance audits, and invest in training and awareness programs.	Negative
Health & Safety	Risk	<p>1. Workplace Accidents and Injuries: Inadequate health and safety measures can result in workplace accidents, injuries, and fatalities, leading to increased insurance costs, compensation claims, and loss of productivity.</p> <p>2. Reputational Damage: Poor health and safety practices can damage the company's reputation, leading to loss of customer trust, stakeholder confidence, and increasing the company's inability to attract and retain talent.</p>	<p>1. Risk Assessment: Identify hazards, assess risks, and implement controls to mitigate them.</p> <p>2. Training and Awareness: Provide health and safety training to employees and raise awareness of potential risks.</p>	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)
Human Rights and Diversity & Equal Opportunity	Risk	<p>1. Legal and Regulatory Compliance: Failure to uphold human rights, diversity, and equal opportunity principles can result in legal action, fines, and reputational damage.</p> <p>2. Reputation Damage: Violations of human rights or lack of diversity and equal opportunity can lead to negative publicity, harming the company's reputation and brand image.</p> <p>3. Employee Relations: Discrimination or lack of diversity and equal opportunity can lead to employee dissatisfaction, low morale, and higher turnover rates.</p>	<p>1. Develop and implement policies that promote human rights, diversity, and equal opportunity in the workplace.</p> <p>2. Raise awareness about the importance of human rights and their impact on the organization.</p> <p>3. Implement diversity recruitment strategies to attract a diverse pool of candidates.</p> <p>4. Implement monitoring mechanisms to track progress on human rights, diversity, and equal opportunity goals. Additionally, by becoming a UNGC signatory, APL Apollo has strengthened its commitment to upholding human rights.</p>	Negative
Labour Relation	Risk	<p>1. Work Stoppage: Labour disputes, strikes, or other forms of industrial action can disrupt operations, leading to financial losses and damage to reputation.</p> <p>2. Legal and Regulatory Compliance: Failure to comply with labour laws and regulations can result in fines, penalties, and legal action. Adverse labour relations can result in legal costs associated with resolving disputes.</p> <p>3. Employee Turnover: Poor labour relations can contribute to higher turnover rates, leading to recruitment and training costs and loss of institutional knowledge. Poor relations with employees can lead to decreased motivation, absenteeism, and reduced productivity.</p>	<p>1. Establish clear communication channels between management and employees to address grievances promptly.</p> <p>2. Implement fair and transparent policies for performance evaluation, promotion, and compensation.</p> <p>3. Provide regular training to management and employees on labor laws, company policies, and conflict resolution.</p> <p>4. Encourage employee engagement and participation in decision-making processes.</p> <p>5. Periodically, benchmark employee benefits and salaries to ensure that benefits provided to employees are in line with industry standards.</p>	Negative

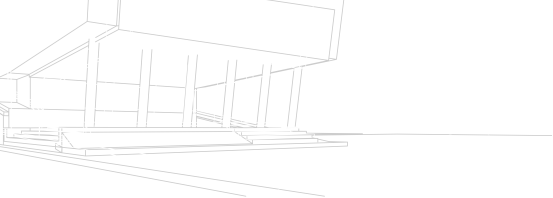
SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

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
	(b) Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	(c) Web Link of the Policies, if available	https://aplapollo.com/esgs							
2.	Whether the entity has translated the policy into procedures. (Yes / No)	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
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.	Most of our policies adhere to globally recognized standards such as SA8000, ISO 9001 (Quality Management System), ISO 14001 (Environmental Management System), and ISO 45001 (Occupational Health & Safety Management System). Additionally, several of our plants are certified in ISO standards, including ISO 9001, ISO 14001, and ISO 45001.							
5	Specific commitments, goals and targets set by the entity with defined timelines, if any.	<ul style="list-style-type: none"> Net Zero by 2050 (aligned to SBTi). APL Apollo Tubes Limited commits to reduce absolute Scope 1 and 2 emissions by 90% by 2050, from the FY2024 base year, in line with global climate goals. 							
6	Performance of the entity against the specific commitments, goals, and targets along-with reasons in case the same are not met.	<ul style="list-style-type: none"> APL Apollo has initiated a Purchasing Power Agreement with BluPine Energy to establish a solar power plant in Chattisgarh, aimed at offsetting 87,000 tonnes of CO2 emissions each year. This marks a substantial stride towards fulfilling our Net Zero commitment. 7 out of 11 Plants are equipped with ZLD facilities and others are in advanced stage. All our plants are equipped with the necessary rainwater harvesting facility. 							



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)	ESG has emerged as an undeniable catalyst for organizational value enhancement, serving as a key indicator of productivity and resilience. By integrating ESG considerations into our governance and decision-making processes, we aim to enhance our ability to identify emerging opportunities and mitigate risks effectively. APL Apollo's commitment to excellence has not only led to greater financial efficiency but also positioned us to achieve crucial ESG objectives, thereby contributing significantly to value creation for all stakeholders. This year, APL Apollo proudly became a signatory of the United Nations Global Compact (UNGC), underscoring our commitment to responsible business practices and sustainability. This signifies a significant step forward for the company, aligning us with global standards for corporate responsibility and emphasizing our dedication to ethical operations, environmental stewardship, and social progress. Additionally, APL Apollo has set a target to become Net Zero by 2050 in alignment with the Science Based Targets Initiatives.
8	Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy(ies).	Board of Directors

Points	P1	P2	P3	P4	P5	P6	P7	P8	P9
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.	APL Apollo has formalized its approach to ESG governance, aligning with our vision and mission. This reflects the commitments we made last year to all stakeholders, including employees, suppliers, and customers, ensuring high quality materials. Our focus on honesty and transparency is evident in clearly defined targets, progress tracking, and ongoing efforts for improvement. The ESG Charter serves as a policy document, outlining our sustainability goals, progress reporting, and short-, medium-, and long-term objectives. We've established a robust ESG governance structure to adhere to the ESG Charter, overseen by three main levels: the Board (Risk Management Committee), Corporate Management (ESG Council), and Site Management (Site Council).								

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 review is conducted by the Committee of the Board								
2 Compliance with statutory requirements of relevance to the principles, and rectification of any non-compliances	Yes, the review is conducted by the Committee of the Board								
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	Annually								
2 Compliance with statutory requirements of relevance to the principles, and the rectification of any non-compliances	Annually								

Points	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.	No external evaluation was conducted; however, the processes and compliances undergo scrutiny by internal auditors and regulators where applicable. Policies are periodically reviewed and updated by department heads and business leaders, with approval from management and/or the board.								

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

Points	P1	P2	P3	P4	P5	P6	P7	P8	P9
1 The entity does not consider the principles material to its business (Yes/No)									
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)							Not Applicable		
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 DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as “Essential” and “Leadership”. While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally and ethically responsible.

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

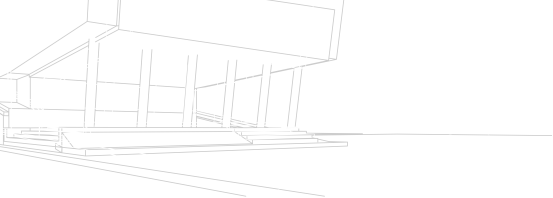
ESSENTIAL INDICATORS

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	1	All 9 principles have been covered	100%
2	Key Managerial Personnel	1	All 9 principles have been covered	100%
3	Employees other than BOD and KMPs	2	All 9 principles have been covered	97.5%
4	Workers	849	Occupational Health and Safety awareness	94.5%

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 2025

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	Brief of the Case	Has an appeal been preferred? (Yes/ No)	
Imprisonment	0	NA	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 non-monetary action has been appealed.

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
	NA

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

The Company is committed to upholding the principles of transparency, accountability, and good governance. It has an Anti-Bribery and Anti-Corruption Policy and the main objective of the policy is to conduct business across the Company and its subsidiaries in an honest and ethical manner. The Company takes a zero-tolerance approach to bribery, corruption and the giving and receiving of bribes. It is committed to acting professionally, fairly and with integrity in all its business deals and relationships wherever it operates and to implementing and enforcing effective systems to counter bribery.

Through this policy, which is fully endorsed and supported by the Management, the Company outlines its responsibilities in observing and upholding its position on anti-bribery and corruption; and to provide information and guidance to everyone associated with the Company, including its employees and third parties, on how to deal with any bribery or corruption issues, that may arise while carrying out any activity on behalf of the Company.

The Policy is available on the website of the Company at https://aplapollo.com/images/others/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.

Segment	FY 2025	FY 2024
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

Segment	FY 2025		FY 2024	
	Number	Remarks	Number	Remarks
1 Number of complaints received in relation to issues of Conflict of Interest of the Directors	0	0	0	0
2 Number of complaints received in relation to issues of Conflict of Interest of the KMPs	0	0	0	0

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	FY 2024
Number of days of accounts payables	39	40

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 (Current Financial Year)	FY 2024 (Previous Financial Year)
Concentration of Purchases	a) Purchases from trading houses as % of total purchases	0	0
	b) Number of trading houses where purchases are made from	0	0
	c) Purchases from top 10 trading houses as % of total purchases from trading houses	0	0
Concentration of Sales	a) Sales of dealers / distributors as % of total sales	~90%	~90%
	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	35%	35%
Share of RPTs in	a) Purchases (Purchases with related parties / Total Purchases)	12%	15%
	b) Sales (Sales to related parties / Total Sales)	4%	4%
	c) Loans & advances (Loans & advances given to related parties / Total loans & advances)	100%	100%
	d) Investments (Investments in related parties / Total Investments made)	14%	29%

LEADERSHIP INDICATORS

1. Awareness to 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
1	GHG Emission, Supply code of conduct, Human rights	52%

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.

The company has established a Code of Conduct for Directors and Senior Management. This code mandates that individuals act in the best interests of the company. It also requires them to ensure that any external business dealings or personal associations do not create conflicts of interest with the company’s operations. A conflict of interest occurs when a Director or Senior Management member’s personal interest, directly or indirectly, through relatives or associates, conflicts or appears to conflict with the company’s interests. In such situations, the concerned Director or Senior Management member is required to immediately report the same.

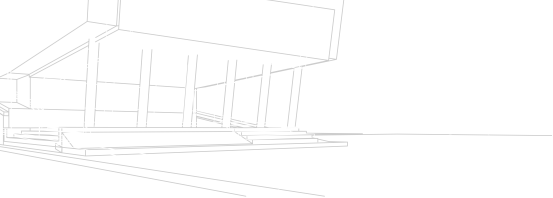
For additional information please refer to our Code of Conduct for Board and Senior Management: <https://aplapollo.com/wp-content/uploads/2020/06/Code-of-conduct-for-Members-of-the-Board-and-Senior-Management.pdf>

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.

S. No.	Segment	FY 2025	FY 2024	Details of improvements in environmental and social impacts
1	R&D	100%	100%	The Company is working towards energy efficiency, waste management and process optimization.
2	Capex	Negligible	24%	Investments in renewable energy, zero liquid discharge, rainwater harvesting and improvement of health and safety initiatives.



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

In its vendor onboarding process, the company ensures all vendors are aware of its sustainability standards. Additionally, APL Apollo procures raw materials from MSMEs and local sources.

b) If yes, what percentage of inputs were sourced sustainably?

Over 80% of APL Apollo’s suppliers (by spend) adhere to ISO 45001, SA8000, and ISO 26000 standards.

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.

	FY 2025		
	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	At APL Apollo, all our process scraps are recyclable, contributing to waste reduction and the promotion of a circular economy. We’ve partnered with reputable third-party vendors to manage and dispose of hazardous waste and e-waste generated from our operations responsibly. Additionally, treated wastewater is utilized for landscaping purposes within our facilities.		
E-Waste			
Hazardous Waste			
Other Waste			

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.

APL Apollo does not have EPR liability.

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.
27152	MS Tubes	68%	The LCA study boundary spans from Cradle to Grave, encompassing raw material extraction, transportation, environmental impact across processing stages, product use, and end-of-life considerations.	Yes	Yes, APL Apollo has publicly reported that it has conducted LCA for its products in its ESG Report 2022-23. Refer to the link below: https://aplapollo.com/images/others/ESG_Annual_Report_22-12-2023.pdf
27152	GI Tubes	4%		Yes	
27152	GP Tubes	21%		Yes	
27152	Pre-painted Alu Zinc Sheets	6%		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
Our products have high recyclability, durability, and longevity. As per the Life Cycle Assessment, none of our products exhibited any kind of social or environmental risks.	Not Applicable	Not Applicable

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	FY 2024
Processing of solid waste like steel tube end-cuts, and mild steel scraps	4.1%	3.0%

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			FY 2024		
	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:

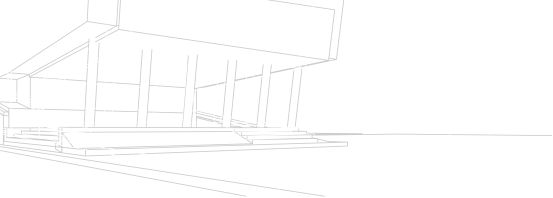
Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Steel scrap generated in APL Apollo’s operations is used as input for further steelmaking and is a globally traded commodity. So, this question is not applicable for APL Apollo. The use of packaging in our products (structural steel tubes and sheets) is negligible.	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	1212	1212	100%	0	0	NA	0	1212	100%	NA	0
Female	35	35	100%	0	0	35	100%	0	0	NA	0
Total	1247	1247	100%	0	0	35	2.8%	1212	97.1%	-	-
Other than Permanent Employees											
Male	0	0	0	0	0	0	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0



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

Category	% Of workers 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 Workers											
Male	2130	2130	100%	0	0	0	0	2130	100%	NA	-
Female	5	5	100%	0	0	5	100%	-	-	No cases	-
Total	2135	2135	100%	0	0	5	0.2%	2130	99.7%	-	-
Other than permanent workers											
Male	2791	-	-	-	-	-	-	-	-	-	-
Female	14	-	-	-	-	14	100%	-	-	-	-
Total	2804	-	-	-	-	14	0.5%	-	-	-	-

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

	FY 2025	FY 2024
Cost incurred on well-being measures as a % of total revenue of the company	0.043%	0.011%

2. Details of retirement benefits for Current and Previous FY

Benefits	FY 2025			FY 2024		
	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%	100%	100%	100%	100%
2 Gratuity	100% as per the gratuity	100% as per the gratuity	We maintain gratuity trust with Kotak Mahindra	100% as per the gratuity	100% as per the gratuity	We maintain gratuity trust with Kotak Mahindra
3 ESI	100% as per ESI limit	100% as per ESI limit	Employee State Insurance Corporation	100% as per ESI limit	100% as per ESI limit	Employee State Insurance Corporation
4 Superannuation	-	-	-	-	-	-
5 After Retirement Medi-Claim	-	-	-	-	-	-

3. Accessibility of workplaces – Are the premises / offices of the entity accessible to differently abled employees and workers, 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.

All our facilities and premises are properly equipped with the necessary amenities to make them accessible for differently abled persons in alignment with the provisions of the Rights of Persons with Disabilities Act, 2016. APL Apollo ensures reasonable accommodation such as ramps, accessible washrooms, elevators with braille indicators and designated parking spaces.

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

The Company actively promotes diversity and equal opportunity in all aspects of its business operations, ensuring that employees and workers are not discriminated against based on factors such as caste, gender, religion, or cultural background during recruitment and throughout their employment.

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

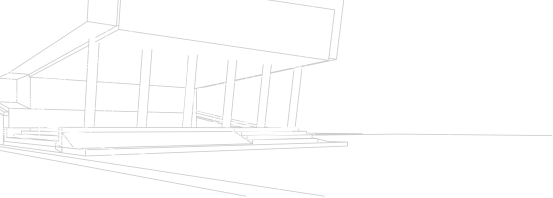
Gender	Permanent Employees		Permanent Workers	
	Return to work Rate (%)	Retention Rate (%)	Return to work Rate (%)	Retention Rate (%)
Male	100%	100%	NA	NA
Female	100%	100%	NA	NA
Total	100%	100%	NA	NA

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

	Yes/No (If yes, then give details of the mechanism in brief)
1 Permanent workers	<p>At APL Apollo, we prioritize the creation of a safe and inclusive workplace for our employees. To ensure transparency and address any concerns, we have implemented a robust vigil mechanism. Our Anti-Sexual Harassment Policy is actively enforced to handle and resolve any grievances in this regard. Additionally, we have a Whistleblower Policy in place, outlining the procedure for employees and workers to raise complaints, including the contact details of the Vigilance Officer. We are committed to fostering a culture of respect and providing a confidential platform for employees to voice their concerns, thereby maintaining a harassment-free workplace.</p> <p>The company's sexual harassment redressal procedure begins with the complainant submitting a written complaint, which is reviewed by the Complaints Committee. The complaint is then shared with the accused, who is given an opportunity to respond. The committee either resolves the matter directly or appoints an enquiry officer to conduct a formal investigation. After the enquiry report is submitted, both parties are heard before the committee makes its final decision. The findings are forwarded to management, which takes appropriate disciplinary action to ensure a fair and effective resolution.</p>
2 Other than Permanent Workers	
3 Permanent Employees	
4 Other than Permanent Employees	

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

Category	FY 2025			FY 2024		
	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	NA	NA	NA	NA	NA	NA
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA
Total Permanent Workers	NA	NA	NA	NA	NA	NA
Male	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA



8. Details of training given to employees and workers

Category	FY 2025					FY 2024				
	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	1212	1212	100%	1212	100%	1152	-	-	1152	100%
Female	35	35	100%	35	100%	23	-	-	23	100%
Total	1247	1247	100%	1247	100%	1175	-	-	1175	100%
Workers										
Male	4921	4921	100%	4921	100%	1615	1615	100%	-	-
Female	19	19	100%	19	100%	5	5	100%	-	-
Total	4940	4940	100%	4921	100%	1620	1620	100%	-	-

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

Category	FY 2025			FY 2024		
	Total (A)	No (B)	% (B/A)	Total (C)	No (D)	% (D/C)
Employees						
Male	1212	876	72%	1152	890	77.26%
Female	35	25	71%	23	16	69.57%
Total	1247	901	72%	1175	906	77.11%
Workers						
Male	2130	1570	74%	1615	1348	83.47%
Female	5	5	100%	5	5	100%
Total	2135	1575	74%	1602	1353	83.52%

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?

At APL Apollo, the well-being and safety of our employees are among our top priorities. We have established an Occupational Health & Safety policy that complies with ISO 45001 standards, ensuring a strong occupational health and safety management system. This policy includes detailed practices and guidelines designed to promote a secure working environment. We spare no effort in implementing all necessary measures to protect the health and safety of our employees, as we strongly believe that their well-being is of utmost importance. Seven out of eleven manufacturing facilities (63%) are certified with ISO 45001 for Occupational Health and Safety.

For more information, kindly refer to our Occupational Health & Safety Policy:

https://aplapollo.com/images/others/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?

We hold regular meetings to identify, assess, and effectively mitigate safety and hazard-related issues. These meetings provide a forum for open communication, empowering our team to address potential risks and maintain a safe working environment. Through active participation in these discussions, we demonstrate our dedication to fostering a culture of safety and continually enhancing our workplace conditions.

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

Yes, at APL Apollo, we have a clearly established procedure that enables our employees to report any work-related hazards they come across and to take appropriate steps to remove themselves from such risks. Our Occupational Health & Safety Policy offers detailed information on this procedure, ensuring that every employee has the necessary knowledge and resources to prioritize their own safety and that of their colleagues. We are dedicated to promoting a culture of proactive hazard reporting and risk reduction, with the well-being of our employees being our top priority in all our operations.

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

We offer access to medical and healthcare facilities for non-work-related issues, ensuring comprehensive healthcare support. We have dedicated ambulances available at our manufacturing locations and have suitable arrangements with local hospitals and clinics. Moreover, we provide health insurance and accident coverage to our employees and workers, ensuring their welfare. Through these initiatives, we showcase our dedication to their overall health and welfare, nurturing a supportive and holistic workplace environment.

11. Details of Safety related incidents

Safety Incident/Number		Category	FY 2025	FY 2024
1	Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	2.9	0.7
		Workers	10.8	9.3
2	Total recordable work-related injuries	Employees	35	15
		Workers	203	64
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	11	5

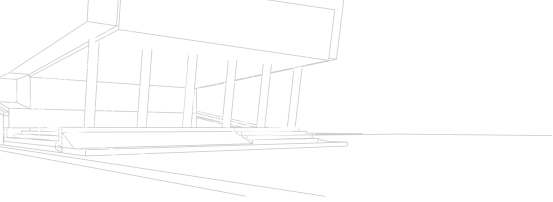
12. Describe the measures taken by the entity to ensure a safe and healthy workplace.

A safety committee, consisting of a safety officer and four members from different departments, conducts regular safety and health inspections at all APL Apollo group facility. The Internal Safety Committee is responsible for the following activities:

- Conduct daily safety rounds.
- Document any unsafe conditions observed during the rounds.
- Provide regular in-house safety training and awareness programs for all employees.
- Plan and conduct mock drills at regular intervals.
- Regularly inspect and monitor all firefighting equipment.
- Hold weekly meetings with the unit head to review the safety standards of the unit .

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

	FY 2025			FY 2024		
	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	Nil	Nil	Nil	Nil	Nil	Nil
Health & Safety	Nil	Nil	Nil	Nil	Nil	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	63% 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 is strongly committed to ensuring a safe, healthy, and secure work environment across all its facilities. Our approach to occupational health and safety is based on continuous improvement, proactive risk management, and effective preventive measures. We implement consistent safety practices across all our plants through well-defined protocols and infrastructure.

- **Incident Investigation and Knowledge Sharing:**

Every safety-related incident, regardless of its severity, is thoroughly investigated. A designated team — comprising safety officers and relevant department heads — conducts root cause analysis immediately following any incident. Key learnings from these investigations are documented and communicated company-wide through daily safety briefings, monthly review meetings, internal safety bulletins, and mandatory refresher training modules.

We also incorporate safety education through regular toolbox talks and audio-visual presentations to reinforce these learnings. All corrective actions are recorded and tracked in our integrated Safety Management System (SMS), and their effectiveness is verified through follow-up audits, inspections, CCTV monitoring, and periodic management reviews.

- **Addressing Unsafe Observations:**

APL Apollo maintains a proactive approach to identifying and addressing unsafe acts and conditions. Observations made during routine safety walks, scheduled audits, or reported through our digital safety platform are logged in the SMS, assigned to responsible departments, and addressed within defined timelines.

Each division maintains targeted action plans to mitigate near-miss events. Additional safety practices include the use of prominent safety display boards, division-specific HIRA (Hazard Identification and Risk Assessment) sheets, and clearly defined protocols. We ensure proper barricading around heavy machinery, strictly enforce the use of personal protective equipment (PPE), and promote a strong safety culture through structured recognition and reward programs.

- **Proactive Risk Management and Preventive Measures:**

We conduct regular HIRA studies across all operational areas to identify potential hazards and assess associated risks. Our risk register is reviewed quarterly, and division-specific protocols are updated accordingly.

Preventive measures include:

- Visible marking of assembly points and fire extinguishers
- Mandatory safety inductions for new employees
- Ongoing safety training programs
- Strategic use of CCTV and security personnel for continuous monitoring
- Installation of sensors on movable machinery to automatically shut down operations in the presence of human proximity
- Infrastructure improvements such as speed breakers to reduce accident risk

Furthermore, all third-party contractors operating within APL Apollo premises must meet strict compliance requirements, including valid insurance and ESIC coverage.

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: No

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

The agreements with our value chain partners include clauses that ensure statutory dues are regularly deducted and deposited. We closely monitor adherence to these clauses.

- 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	FY 2024	FY 2025	FY 2024
Employees	Nil	Nil	Nil	Nil
Workers	11	7	Nil	Nil

- 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)**

The company consistently invests in developing its human capital, focusing on enhancing current skills, competencies, and providing diverse experiences to employees. This approach not only boosts workforce employability but also facilitates a seamless transition to new opportunities, if desired.

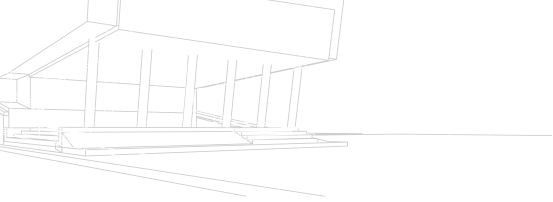
Regarding the gratuity scheme, it entails a lump sum payment to vested employees upon retirement, death, or termination of employment. The payment is equivalent to 15 days' salary for each completed year of service or part thereof exceeding 6 months. Vesting occurs after completing 5 years of service.

- 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	JSW, Tata Steel, Hindustan Zinc, Hind Metal and Alloys, Steel Authority of India, Vadanta, and Bhusham Power and Steel limited account for 81% of our upstream value chain. All of the manufacturing sites we procure from, above entities, are ISO 45001 certified.
Working Conditions	Tata Steel is certified with SA 8000 and JSW and Hindustan Zinc are partially certified with SA 8000. JSW, Tata Steel, Hindustan Zinc, Hind Metal and Alloys, Steel Authority of India, Vadanta, and Bhusham Power and Steel limited account for 81% of our upstream value chain. All of these companies certified by SA8000 or aligned with the principles of ISO 26000

- 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 has implemented various measures to mitigate major risks and concerns identified in evaluations of health and safety practices and working conditions among its value chain partners. The company actively engages with suppliers to enhance their sustainability practices by providing them with improvement opportunities, particularly focusing on those categorized as 'Basic' and 'Improving' in the Responsible Supply Chain Policy assessment. These efforts involve outlining specific follow-up actions to drive positive change.



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.

Key stakeholders are identified based on their influence and impact on the company’s operations. The company conducted a materiality assessment, gathering opinions from both external and internal stakeholders through online and offline surveys.

In the initial stage of this process, internal stakeholders were classified as employees, while external stakeholders were categorized as investors and shareholders, suppliers/partners, and customers/dealers. Additionally, the company selected community groups to receive resources in the form of CSR projects, aiming to promote community welfare.

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 (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders & Investors	No	Investor calls, analyst meets, Media updates and general meetings	Quarterly/Annually/ As or when required	<ol style="list-style-type: none"> 1. Transparent and Effective communication of business performance 2. Addressing investor queries and concerns 3. Sound corporate governance mechanisms 4. Providing insights into the Company’s corporate strategy and business environment
Employees	No	Employee engagement initiatives, continuous interaction with management, appraisals, grievance redressal mechanism	Regularly (weekly/ monthly)	<ol style="list-style-type: none"> 1. Personal development and growth 2. Health and safety 3. Grievance resolution 4. Competitive remuneration
Suppliers/ Partners	No	Regular meetings with key suppliers by senior management, supplier visits, suppliers’ meet, supplier tour of manufacturing facilities	Quarterly/Half Yearly	<ol style="list-style-type: none"> 1. Infrastructure support 2. Interactive engagement 3. Inclusion of local and MSME vendors
Customers/ Dealers	No	Regional meets, visits to dealers, need-based visits, Customer meets, Customer visits by the marketing team and senior management	Quarterly	<ol style="list-style-type: none"> 1. Grievance redressal 2. Product quality 3. Post-sales support
Community	Yes	Need-based assessment surveys, community visits by company management, periodic cultural meets	As per regulatory requirements and as per needs	<ol style="list-style-type: none"> 1. Public hearings 2. Meetings with community leaders

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's Stakeholder Engagement Policy is covered under its Business Responsibility Policy. The company emphasizes the importance of an effective stakeholder engagement system in achieving long-term sustainability goals and overall company success.

The Board has delegated the responsibility of gathering valuable inputs from key internal and external stakeholders. In the Financial Year 2022, the company conducted a comprehensive materiality assessment and stakeholder engagement process to gain a deeper understanding of critical environmental, social, and governance (ESG) concerns relevant to its operations.

As part of this process, the company interacted with key internal and external stakeholders to comprehend their challenges and incorporate their perspectives into materiality assessments, which helped prioritize ESG concerns. Insights from stakeholder engagement were analyzed to develop the materiality matrix, and finalize the list of ESG priority areas and take targets against them.

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.

The company consistently engages with its key stakeholders in a regular and proactive manner, enabling it to effectively execute its ESG strategies and maintain transparency regarding the outcomes. In line with current needs and stakeholder interactions, the company conducts periodic assessments to update and revise its policies as necessary.

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

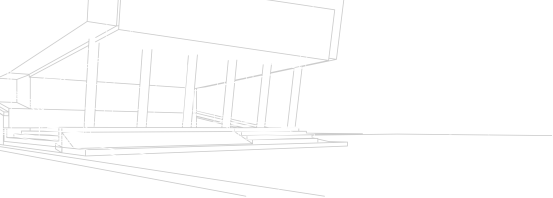
APL Apollo Group is unequivocally committed to eradicate poverty, end discrimination & exclusion, protect the ecosystems & environment and reduce inequalities & vulnerabilities that leave people behind & undermine the potential of individuals and humanity as a whole. The Group addresses the needs of society directly or via local NGOs. In FY 25, the company planned/ invested 14+ Crore INR in initiatives aimed at uplifting and improving the lives of people.

PRINCIPLE 5: Businesses should respect and promote human rights.

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			FY 2024		
	Total (A)	No. of employees / workers covered (B)	% (B/A)	Total (C)	No. of employees / workers covered (D)	% (D/C)
Employees						
Permanent	1247	1247	100%	1175	1175	100%
Other than permanent	-	-	-	0	0	NA
Total employees	1247	1247	100%	1175	1175	100%
Workers						
Permanent	2135	2135	100%	1620	1620	100%
Other than permanent	2805	2805	100%	2276	2276	100%
Total workers	4940	4940	100%	3896	3896	100%



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

Category	FY 2025					FY 2024				
	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	1212	13	1.07%	1199	98.93%	1152	9	0.78%	1143	99.22%
Female	35	-	-	35	100%	23	-	-	23	100%
Other than permanent										
Male	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-
Workers										
Permanent										
Male	2130	213	10.00%	1917	90.00%	1615	167	10.34%	1448	89.66%
Female	5	-	-	5	100.00%	5	2	40.00%	3	60.00%
Other than permanent										
Male	2791	2791	100.00%	-	-	2260	180	7.96%	2080	92.04%
Female	14	14	100.00%	-	-	16	4	25.00%	12	75.00%

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)	5	₹1,74,99,996	0	0
Key Managerial Personnel	4	₹50,98,002	0	0
Employees other than BoD and KMP	1203	₹6,24,996	35	₹7,80,000
Workers	4921	₹3,46,092	19	₹2,51,508

Note: Out of 10 directors, only 5 directors are paid

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

	FY 2025	FY 2024
Gross wages paid to females as % of total wages	2.11%	1.70%

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)

APL Apollo has appointed a dedicated Vigilance Officer and an Internal Complaints Committee responsible for addressing and managing all matters related to human rights. This officer ensures that grievances are promptly, impartially, and confidentially addressed. APL Apollo prioritizes the creation of a safe and inclusive work environment where the rights of every employee are respected, and any concerns are resolved promptly and effectively.

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

As per the Human Rights Policy, all grievances are addressed following the mechanism outlined in the Whistleblower Policy. The Chairman of the Audit Committee forwards Protected Disclosures to the Vigilance Officer for necessary action. The Vigilance Officer conducts investigations, involving other officers, committees, or external agencies if needed, and submits a report to the Audit Committee within 60 days, with the option of requesting an extension. The Audit Committee may seek further information, involve additional officers or agencies, and treat the investigation as a neutral fact-finding process.

If wrongdoing is found, the Audit Committee recommends disciplinary action to the Board. Disciplinary actions adhere to the Company's personnel conduct and disciplinary policies. The Audit Committee reports all Protected Disclosures and investigation results quarterly to the Board. Confidentiality is maintained throughout the process, and complainants are protected from unfair treatment and retaliation.

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

	FY 2025			FY 2024		
	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	Nil	Nil	Nil	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	FY 2024
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

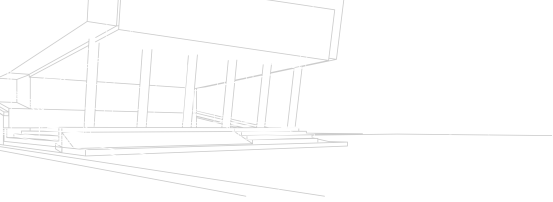
8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.

APL Apollo's Whistleblower Policy and Prevention of Sexual Harassment Policy outline guidelines, processes, procedures, and forums for reporting, hearing, and resolving complaints related to sexual harassment and discrimination. These complaints are reviewed by the Vigilance Officer designated by the Company's management.

Our policies ensure that no unfair treatment is given to a complainant for reporting a disclosure under this policy. Adequate safeguards are provided against unfair employment practices, such as retaliation, threats, intimidation, or obstruction of the complainant's duties/functions. Any violation of these safeguards can be reported to the Chairman of the Audit Committee, who may initiate an investigation and take suitable disciplinary action.

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

Yes, human rights are a fundamental component of the company's business agreements and contracts. The company is dedicated to safeguarding and promoting the human rights of its workforce, communities, and all individuals directly or indirectly impacted by its business activities.



10. Assessments for the year

Section	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Sexual Harassment	APL Apollo is committed to health and safety, demonstrated by its recent UNGC membership and its dedication to providing a safe workplace. The company also upholds a human rights policy that ensures zero tolerance for discrimination, child labor, forced labor, and sexual harassment.
Discrimination at workplace	
Child Labour	Detailed assessments are conducted and a mechanism is in place at all plants and offices to ensure that there are no instances of child labour, forced labour, or wage-related issues. Also, our steadfast commitment to ethical practices and creating a safe work environment ensures the well-being and rights of our employees are upheld at all times.
Forced Labour/ Involuntary Labour	
Wages	

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

APL Apollo rigorously examines its business operations to pinpoint any risks concerning human rights. Our company’s human rights policy guarantees that none of our activities involve forced or child labor, and we maintain a strict stance against all forms of sexual harassment and discrimination.

LEADERSHIP INDICATORS

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

APL Apollo upholds the principle of Human Rights in all its business ventures. In FY25, there have been no significant complaints or grievances related to human rights issues.

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

APL Apollo has strict measures in place to ensure Human Rights are not violated in its operations however, the company is gearing up to conduct a thorough Human Rights Due Diligence in the following financial years.

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, all the premises and facilities of APL Apollo are equipped with necessary amenities to ensure accessibility for differently abled visitors.

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	Tata Steel, JSW, Hindustan Zinc, Indian Oil, Bharat Petroleum, Steel Authority of India, and Hindustan Petroleum account for 81% of our upstream value chain.
Discrimination at workplace	
Child Labour	All these companies are certified with SA8000 or aligned with the principles of ISO 26000.
Forced Labour/Involuntary Labour	
Wages	

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

Not Applicable

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:

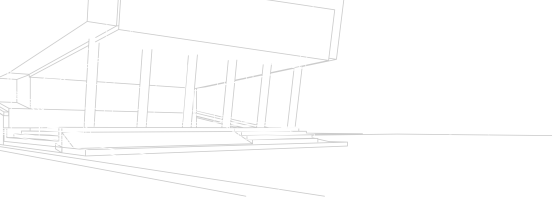
Parameter	FY 2025	FY 2024
From renewable sources		
Total electricity consumption (A) (GJ)	277,828	206,748
Total fuel consumption (B) (GJ)	0	-
Energy consumption through other sources (C) (GJ)	0	-
Total energy consumed from renewable sources (A+B+C) (GJ)	277,828	206,748
From non-renewable sources		
Total electricity consumption (D) (GJ)	626,160	525,319
Total fuel consumption (E) (GJ)	484,225	662,510
Energy consumption through other sources (F) (GJ)	0	181,323
Total energy consumed from non-renewable sources (D+E+F) (GJ)	1,110,385	1,369,152
Total energy consumed (A+B+C+D+E+F) (GJ)	1,388,213	1,575,900
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) (GJ/INR Cr)	67	87
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) (GJ/USD Million)	149.4	194.8
Energy intensity in terms of physical output (GJ/MT)	0.4	0.6
Energy intensity (optional) – the relevant metric may be selected by the entity		

Note: 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, Our Energy consumption data has been assured by a third party. Name of assurance provider - Sustainability Actions Private Limited.

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	FY 2024
Water withdrawal by source (in kilolitres)		
(i) Surface water	259,013	89,807
(ii) Groundwater	446,037	419,315
(iii) Third party water	202,105	46,946
(iv) Seawater / desalinated water	0	-
(v) Others	0	-
Total volume of water withdrawal (In kiloliters) (i + ii + iii + iv + v)	907,155	556,068
Total volume of water consumption (in kilolitres)	907,155	556,068
Water intensity per rupee of turnover (Total water consumption / Revenue from operations) (KL/INR Cr)	43.8	30.7
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) (KL/USD Million)	97.6	68.7
Water intensity in terms of physical Output (KL/MT)	0.2	0.2
Water intensity (optional) – the relevant metric may be selected by the entity		

Note: 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, Our water consumption data has been assured by a third party. Name of assurance provider- Sustainability Actions Private Limited.

4. Provide the following details related to water discharged:

Parameter	FY 2025	FY 2024
Water discharge by destination and level of treatment (in kiloliters)		
(i) To Surface water		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) To Groundwater		
- No treatment	0	0
- With treatment – please specify level of treatment	105,254	85,035
(iii) To Seawater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third parties		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(v) Others		
- No treatment		0
- With treatment – please specify level of treatment	3,239	0
Total water discharged (in kiloliters)	108,573	85,035

Note: 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, our water consumption data has been assured by a third party – Sustainability Actions Private Limited.

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

Yes, six out of eleven plants currently have zero liquid discharge facilities, and the remaining plants are in an advanced stage of implementation. Our objective is to have Zero Liquid Discharge facilities operational in all our plants by 2025.

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

Parameter	Please specify unit	FY 2025	FY 2024
NOx	µg/m3	21.27	43
SOx	µg/m3	13.27	39
Particulate matter (PM)	µg/m3	33.37	45.9
Persistent organic pollutants (POP)	-	-	-
Volatile organic compounds (VOC)	-	-	-
Hazardous air pollutants (HAP)	-	-	-
Others- please specify	-	-	-

Note: 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, our air emissions (other than GHG emissions) has been assured by third party. Name of assurance provider -Sustainability Actions Private Limited.

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	FY 2024
Total Scope 1 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	tCO2e	31,243	52,852
Total Scope 2 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	tCO2e	124,341	101,830
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	7.5	8.5
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	17	19
Total Scope 1 and Scope 2 emission intensity in terms of physical output	tCO2e/MT	0.05	0.06
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity			-

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, our Scope 1 and Scope 2 emissions data has been assured by a third party – Sustainability Actions Private Limited.

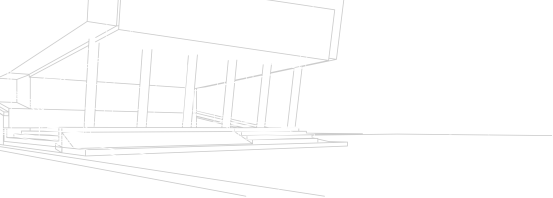
8. Does the entity have any project related to reducing Green House Gas emission? If yes, then provide details.

Use of Renewable Electricity

In FY25, there was an overall increase in the renewable electricity from 28% (in FY24) to 31% (in FY25), despite the addition of two new plants (New Raipur and Dubai), which rely solely on the respective national grids.

In most of the plants, there was a growth in the share of renewable electricity used in operations. The new plants currently rely on grid electricity and are in the process of adopting renewable electricity. Excluding the new plants, the overall renewable electricity is 52%.

73% of APL Apollo’s plants have access to renewable energy. Additionally, APL Apollo has signed a Power Purchase Agreement with BluPine Energy for a 61.65-megawatt solar plant in Chattisgarh. This project is estimated to generate about 94.5 million units of electricity annually, which will offset more than 87,000 tonne of CO2 emissions each year.



Adoption of Electric Trucks for Logistics

APL Apollo has started integrating electric trucks into its logistics operations as part of its broader sustainability initiative. The company has partnered with SG Green logistics which operates 55 ton capacity electric trucks to provide logistical services. These trucks have been introduced to gradually replace emissions from diesel-powered vehicles, aiming to reduce the environmental impact of transportation activities while also improving operational efficiency and aligning with APL Apollo's long-term carbon reduction goals. As a result of this transition, APL Apollo has achieved a 54%* reduction in emissions compared to the use of diesel trucks. Currently the trucks are operating in the states of Uttar Pradesh, Tamil Nadu and Karnataka.

*This reduction is calculated based on the assumption that the trucks are charged entirely at APL Apollo's plants. The average renewable energy share across APL Apollo plants in the respective regions is 61% (Unit I Sikandarabad, Unit II Hosur, Unit VI Bangalore, Unit VII Kurandahalli village, AMPL 22 Sikandarabad, and AMPL 25 Sikandarabad).

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

Parameter	FY 2025	FY 2024
Total Waste generated (in metric tonnes)		
Plastic waste (A)	4	6,501
E-waste (B)	60	24
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	0	-
Battery waste (E)	2.0	0.41
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	12,197*	7,997
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e., by materials relevant to the sector)	131,381	99,528
Total (A+B + C + D + E + F + G + H)	143,644	114,050
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations) (MT/INR Cr)	6.9	6.3
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) (MT/USD Million)	15.5	14.1
Waste intensity in terms of physical output (MT/MT)	0.05	0.04
Waste intensity (optional) – the relevant metric may be selected by the entity		
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	122,832	102,769
(ii) Re-used	20,688	3,244
(iii) Other recovery operations	0	2
Total	143,519	106,015
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	0	7,997
(ii) Landfilling	0	38
(iii) Other disposal operations	0	
Total	0	8,035

*Other Hazardous waste consists of ETP Sludge, Lead Ash, Cyclone, Dross, Spent Acid, E-waste, Batteries, Furnace and Hydraulic oil, cutting oil, Thinner, Varnish, RP Oil, HCL, and STP.

Note: 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, our waste data has been assured by a third party - Sustainability Actions Private Limited.

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.

Liquid non-hazardous waste produced at the Sewage Treatment Plant (STP) is repurposed to sustain green areas, while hazardous waste is carefully segregated and stored in secure, manned facilities. APL Apollo strictly adheres to the Hazardous Waste and other Waste Rules of 2016, ensuring that hazardous waste is disposed of responsibly through authorized vendors.

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.
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None of APL Apollo's facilities are located near the vicinity of ecologically sensitive areas.

12. Details of 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
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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
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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):

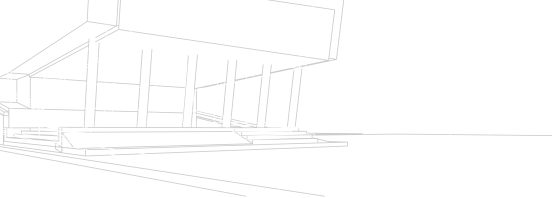
For each facility / plant located in areas of water stress, provide the following information:

(i) **Name of the area:** According to Central Groundwater Board APL Apollo's plants located in Hyderabad, Sikanderabad, 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	FY 2024
Water withdrawal by source (in kilolitres)		
(i) Surface water	259,013	0
(ii) Groundwater	446,038	225,087
(iii) Third party water	206,106	10,527
(iv) Seawater / desalinated water	0	
(v) Others	0	
Total volume of water withdrawal (in kilolitres)	907,157	235,614
Total volume of water consumption (in kilolitres)	907,157	235,614



Parameter	FY 2025	FY 2024
Water intensity per rupee of turnover (Water consumed / turnover)	4.3	13
Water intensity (optional) – the relevant metric may be selected by the entity		
Water discharge by destination and level of treatment (in kiloliters)		
(i) Into Surface water		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(ii) Into Groundwater		
- No treatment	0	0
- With treatment – please specify level of treatment	105,254	33,063
(iii) Into Seawater		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(iv) Sent to third parties		
- No treatment	0	0
- With treatment – please specify level of treatment	0	0
(v) Others		
- No treatment	0	0
- With treatment – please specify level of treatment	3,239	0
Total water discharged (in kiloliters)	108,573	33,063

Note: 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

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

Parameter	Unit	FY 2025	FY 2024
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	1,163,120	1,178,908
Total Scope 3 emissions per rupee of turnover	Metric tons of CO2 equivalent/INR Crore	56.22	65.06
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity			

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 11 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)	45% of APL Apollo plants employs this cutting-edge technology for manufacturing, employing a fully computerized process. DFT represents a novel method for tube production, enabling the creation of custom hollow sections seamlessly integrated into the mill range without requiring roll modification. Refer to the link below for further details on this technology: https://aplapollo.com/products/structural-steel-tubes-apollo-dft	The benefits of this technology are as follows: <ul style="list-style-type: none"> This innovation allows for the production of any size within the mill range without the need for roll changes, leading to a significant decrease in setup time. This technology enables us to maintain uniform width throughout the tube/pipe.

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, which is incorporated within the company's Risk Management Policy. As per the plan, the Risk Management Committee shall ensure that APL Apollo lays down a strategy to safeguard the Company's assets, human resources, business partners and business processes during a natural calamity. Refer to our risk management policy for further details: https://aplapollo.com/images/others/Risk_Management_Policy.pdf

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?

At APL Apollo, we closely monitor the business operations of our value chain partners and ensure they abide by our work ethics and practices. So far, all our value chain partners have been compliant with law and order and there have been no adverse impacts on the environment.

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

Tata Steel, JSW, Hindustan Zinc, Indian Oil, Bharat Petroleum, Steel Authority of India, and Hindustan Petroleum account for 81% of our upstream value chain. All the above mentioned companies' plants are certified under ISO 14001.

All our major suppliers have implemented all the necessary environmental policies companywide to ensure sustainable business practices and protection to the environment.

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: One
- 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

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

Name of Authority	Brief of the case	Corrective action taken
In FY 2025, APL Apollo did not display any kind of anticompetitive conduct hence, this question is not applicable to the company.		

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 FY 25

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
Nil					

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 ₹)
Nil						

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

APL Apollo Tubes Limited demonstrates a strong commitment to community engagement and welfare through its customized grievance redressal mechanisms. These mechanisms are tailored to the specific needs and nuances of each location where the company operates, ensuring they are not only effective but also sensitive to local concerns. This approach highlights APL Apollo's dedication to understanding and addressing the unique challenges and expectations of the communities in which it operates, fostering trust and sustainable relationships.

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

Category of input material	FY 2025	FY 2024
Directly sourced from MSMEs/ small producers	0%	2%
Directly sourced from India	100%*	97%

*Excluding Dubai plant

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	FY 2024
Rural	10.61%	37.24%
Semi-Urban	-	-
Urban	70.15%	40.45%
Metropolitan	19.24%	22.31%

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
Nil	

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 ₹)
Nil			

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

At APL Apollo, we are working towards implementing a preferential procurement policy in order to uplift marginalized suppliers.

- 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:

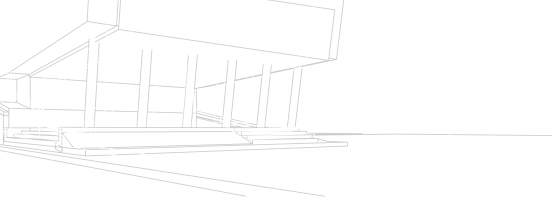
S. No.	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
Nil				

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
Nil		

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	Aarohi: It's a program focused on skill development for women from underserved sections of East Delhi, offering training in areas like beauty therapy and management etc along with other related skills to empower them to secure their livelihoods and be self-reliant.	395	100%
2	Prajwal: 'SMART' classes were set up in several schools in rural and underserved areas of Gorakhpur District of Uttar Pradesh that successfully put students at the centre of the learning experience, encouraged collaboration, creativity, innovation and prepared them for the rapidly changing world.	27535	100%
3	Neev-I: Support was provided for construction of an integrated science lab in Pune, Maharashtra to encourage experiential learning as it fosters an environment for innovation, where students can unleash their curiosity and learn various concepts.	1500	100%



S. No.	CSR Project	No. of persons benefitted from CSR Projects	% Of beneficiaries from vulnerable and marginalized groups
4	Aarohan: Project Aarohan supported needy and meritorious graduate and post-graduate medical students studying at CMC, Ludhiana in Punjab to stay up-to-date with the latest medical technologies that are minimally invasive and make a positive impact in the life of the patients. The students were also provided medical books.	250	100%
5	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 or beg for their basic meals, ensuring good health as well as their dignity.	251	100%
6	Vandhara-I: Under Project Vandhara-I, 16 villages within Hosur Forest in Krishnagiri District of Tamil Nadu were equipped with 'Alert Lights & Sirens' and display of Helpline (toll-free number) to ensure reduction/zero man-animal conflicts and prevention of damage to crops, property and life.	8450	100%
7	Karuna: In collaboration with Noida Authority, APL Apollo conducted Anti-Rabies vaccination drives for stray/community dogs in the localities reducing the risk of rabies infection in both dogs and humans. This project supports the Government's National Rabies Control Programme under the Directorate General of Health Services.	35350	100%
8	Umeed-II: The underprivileged community has faced challenges in affording medical treatments for their terminal illnesses. In response to this distressing situation, APL Apollo supported individuals in need of treatment and assisted them in accessing it at Pan-India level.	10	100%
9	Har Jeet Zindagi Ki: In collaboration with Rajiv Gandhi Cancer Hospital, Delhi, free cancer awareness and screening camps for the needy population were organized in Delhi NCR and UP. The beneficiaries were screened for oral, breast and cervical cancers.	1500	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.

Our consumer-centric approach considers consumer complaints as opportunities to enhance consumer expectations and create more value with each subsequent supply. APL Apollo's complaint management process has evolved over the years to adapt to changing consumer expectations regarding complaint acknowledgment and resolution. Any dissatisfaction expressed by consumers regarding APL Apollo's products and services is treated as a complaint and is managed through a SAP-based consumer complaint management system.

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

	As a percentage to total turnover
Environmental and social parameters relevant to the product	Environmental and social parameters relevant to the products are available on our website: https://aplapollo.com/
Safe and responsible usage	Environmental and social parameters relevant to the products are available on our website: https://aplapollo.com/
Recycling and/or safe disposal	APL Apollo produces steel products that have a long lifespan and do not require frequent recycling. However, our products are fully recyclable. Moreover, the majority of our waste consists of metal scrap, which is sold to authorized vendors who are responsible for its recycling.

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

	FY 2025			FY 2024		
	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
Others	0	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.

APL Apollo has a companywide Cyber Security Policy, which is available on the company’s intranet. Furthermore, APL Apollo is making substantial efforts to strengthen its information security measures by aligning its practices with international standards. It is on the verge of obtaining official certification with ISO 27001.

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

Not Applicable

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).

Details about APL Apollo’s products and services can be found on this link <https://aplapollo.com/>

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

At APL Apollo, we consistently solicit feedback and diligently address customer grievances, ensuring that every effort is made to keep our customers informed about the responsible use of our products.

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

At APL Apollo, we notify our customers of any disruptions or discontinuations through our website.

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)

We follow the laws and regulations pertaining to the display of product information on the product. Furthermore, we take customer feedback seriously and make every effort to implement it into our business processes.