August 1, 2026

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

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

NSE Symbol : APLAPOLLO

Scrip Code: 533758

Electronic Filing

Sub: Outcome of Board Meeting held on August 1, 2026

A. In terms of Regulation 30 read with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI-LODR”), we wish to inform you that the Board of Directors of the Company in its meeting held today i.e., Saturday, August 1, 2026, which commenced at 12:30 P.M. and concluded at 14:30 P.M., inter alia, transacted following transaction:

1. Approved the Unaudited Financial Results (Standalone and Consolidated) of the Company for the quarter ended June 30, 2026.

2. Approved the Company's participation in the proposed incorporation of a Group Shared Services Company ("SSC") and approved investment by way of subscription/acquisition of up to 20% of its equity share capital, for an amount not exceeding ₹1,00,00,000 (Rupees One Crore only), subject to applicable statutory and regulatory requirements. Upon incorporation, the SSC is expected to qualify as an Associate Company of the Company. The Board also authorised the Finance Committee of the Board to take all necessary actions and do all such acts, deeds and things as may be required to give effect to the aforesaid proposal, including execution of necessary documents and completion of all ancillary matters.

   The proposed SSC will provide common corporate support services to participating Group entities through a centralised shared services model.

3. Took note of the approval granted by the Board of Apollo Metalex Limited ("AML"), a material subsidiary of the Company, for rationalisation of its manufacturing operations through phased consolidation of production activities from its A-25 manufacturing unit at Sikandrabad, Uttar Pradesh to other Group manufacturing facilities and the consequential disposal of the land and building of the A-25 Unit, subject to such approvals as may be required.

   The decision forms part of the Group's ongoing strategic restructuring and capital allocation initiatives aimed at optimising manufacturing footprint, improving capacity utilisation, reducing operating and maintenance costs, enhancing supply chain efficiencies, leveraging modern manufacturing infrastructure and redeploying capital towards the Group's core manufacturing business and future growth initiatives.

   The consolidation of manufacturing operations shall be implemented in a phased manner and is not expected to have any adverse impact on the Group's overall manufacturing capacity, operations, customer commitments or production volumes.

   The aforesaid rationalisation is expected to enhance operational efficiency through better utilisation of existing manufacturing capacities, optimisation of the Group's asset base, reduction in operating and maintenance costs, improved supply chain efficiencies and redeployment of capital towards core manufacturing operations and future growth initiatives. The transaction is expected to further strengthen the Group's long-term competitiveness, profitability and overall operational resilience.

B. The following documents are enclosed in respect of the items transacted in the meeting:

- The Unaudited Financial Results alongwith the Limited Review Reports thereon given by M/s Walker Chandiok & Co. LLP, Chartered Accountants (FRN: 001076N/N500013), Gurugram, Statutory Auditors of the Company are enclosed herewith.

C. This disclosure along with the enclosures shall be made available on the website of the Company viz. www.aplapollo.com.

We request you to kindly take the above information on your record.

Thanking you
Yours faithfully
For APL Apollo Tubes Limited

VIPUL JAIN
Digitally signed by VIPUL JAIN
Date: 2026.08.01 14:35:30 +05'30'

Vipul Jain
Company Secretary and Compliance Officer
Encl: a/a

Walker Chandiok & Co LLP

Unit No. 02, Second Floor,
BPTP Capital City,
Plot No – 2B, Sector-94, Noida,
Gautam Buddha Nagar,
Uttar Pradesh – 201301
India

T +91 120 485 5999
F +91 120 485 5902

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results of the Company pursuant to the Regulation 33 and Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of APL Apollo Tubes Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of **APL Apollo Tubes Limited** ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group') and its associate, (refer Annexure 1 for the list of subsidiaries and associate included in the Statement) for the quarter ended 30 June 2026, being submitted by the Holding Company pursuant to the requirements of Regulation 33 and Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations') read with SEBI Master Circular SEBI/HO/DDHS/DDHS-PoD/P/CIR/2025/0000000137 dated 15 October 2025.

2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 and Regulation 52(4) of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

WALKER CHANDIOK & CO LLP * CHARTERED ACCOUNTANTS *

Walker Chandiok & Co LLP

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results of the Company pursuant to the Regulation 33 and Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

4. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 and Regulation 52(4) of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. We did not review the interim financial results of one subsidiary included in the Statement whose financial information reflects total revenues of ₹ 289.01 crores, total net profit after tax of ₹ 1.62 crores and total comprehensive income of ₹ 1.62 crores for the quarter ended on 30 June 2026, as considered in the Statement. These interim financial results have been reviewed by other auditor whose review report has been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on the review report of such other auditor and the procedures performed by us as stated in paragraph 3 above.

   Our conclusion is not modified in respect of this matter with respect to our reliance on the work done by and the report of the other auditor.

6. The Statement also includes the Group's share of net profit after tax of ₹ Nil and total comprehensive income of ₹ Nil for the quarter ended on 30 June 2026, in respect of one associate, based on their interim financial results, which have not been reviewed by their auditor, and have been furnished to us by the Holding Company's management. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this associate, is based solely on such unreviewed interim financial results. According to the information and explanations given to us by the management, these interim financial results are not material to the Group.

   Our conclusion is not modified in respect of this matter with respect to our reliance on the financial results certified by the Board of Directors.

7. The review of unaudited consolidated quarterly financial results for the period ended 30 June 2025 included in the Statement was carried out and reported by Deloitte Haskins and Sells LLP who have expressed unmodified conclusion vide their review report dated 24 July 2025, whose review report has been furnished to us by the management and which has been relied upon by us for the purpose of our review of the Statement. Our conclusion is not modified in respect of this matter.

For Walker Chandiok & Co LLP
Chartered Accountants
Firm Registration No: 001076N/N500013

WALKER CHANDIOK & CO LLP * CHARTERED ACCOUNTANTS *

Abhishek Lakhotia
Partner
Membership No. 502667
UDIN: 26502667XUENZL6256

Place: Noida
Date: 01 August 2026

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results of the Company pursuant to the Regulation 33 and Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

Annexure 1

List of entities included in the Statement

1. Holding Company:

i) APL Apollo Tubes Limited

2. Subsidiary companies:

i) APL Apollo Building Products Limited (Formerly known as APL Apollo Building Products Private Limited)
ii) Apollo Metalex Limited (Formerly known as Apollo Metalex Private Limited)
iii) APL Apollo Mart Limited
iv) Blue Ocean Projects Private Limited
v) A P L Apollo Tubes Company LLC

3. Associate:

i) APL Apollo Foundation

WALKER CHANDIOK & CO LLP * CHARTERED ACCOUNTANTS *

APL APOLLO TUBES LIMITED
Regd. Office : 37, Hargobind Enclave, Vikas Marg, Delhi - 110092
Consolidated Statement of Profit and Loss Account for the quarter ended June 30, 2026
CIN : L74899DL1986PLC023443

(Rupees in crores, except EPS)

	Particulars	Quarter ended June 30, 2026	Quarter ended March 31, 2026	Quarter ended June 30, 2025	Year ended March 31, 2026
		(Unaudited)	(Unaudited) (See note 2)	(Unaudited)	(Audited)
I	Revenue from operations				
	(a) Sale of products	5,438.21	6,075.98	5,002.81	22,383.62
	(b) Other operating income	168.50	193.18	166.96	695.38
	Total revenue from operations	5,606.71	6,269.16	5,169.77	23,079.00
II	Other Income	39.52	36.49	25.57	111.85
III	**Total income (I +II)**	**5,646.23**	**6,305.65**	**5,195.34**	**23,190.85**
IV	**Expenses**				
	(a) Cost of materials consumed	4,686.93	4,508.30	4,132.56	17,716.02
	(b) Purchase of stock-in-trade (traded goods)	236.30	530.36	189.98	1,657.48
	(c) Changes in inventories of finished goods, stock in trade, work-in-progress, rejection and scrap	(206.39)	229.30	57.78	135.50
	(d) Employee benefits expense	106.09	96.17	92.96	370.50
	(e) Finance costs	38.94	31.65	33.26	125.37
	(f) Depreciation and amortisation expense	59.43	59.26	54.36	230.92
	(g) Other expenses	372.50	394.00	324.49	1,397.68
	Total expenses	**5,293.80**	**5,849.04**	**4,885.39**	**21,633.47**
V	**Profit before tax (III-IV)**	**352.43**	**456.61**	**309.95**	**1,557.38**
VI	**Tax expense :**				
	(a) Current tax	69.03	95.00	67.22	331.57
	(b) Income tax related to earlier years	-	1.28	-	3.25
	(c) Deferred tax	20.29	5.98	5.56	19.48
	Total tax expense	89.32	102.26	72.78	354.30
VII	**Profit for the period / year (V-VI)**	**263.11**	**354.35**	**237.17**	**1,203.08**
VIII	**Other Comprehensive Income**				
	Add / (less) : items that will not be reclassified to profit or loss				
	(a) Equity instruments through other comprehensive income	-	-	22.04	25.54
	(b) Income tax relating to (a) above	-	-	(3.76)	(3.76)
	(c) Remeasurement of post employment benefit obligation	0.75	2.42	0.10	2.74
	(d) Income tax relating to (c) above	(0.18)	(0.59)	(0.03)	(0.66)
	Add / (less) : items that will be reclassified to profit or loss				
	Foreign currency translation reserve	9.54	25.45	0.43	14.68
	Other Comprehensive Income for the period / year	10.11	27.28	18.78	38.54
IX	**Total Comprehensive Income for the period / year (VII+VIII)**	**273.22**	**381.63**	**255.95**	**1,241.62**
X	Paid up Equity Share Capital (Face value of Rupees 2 each)	55.54	55.54	55.51	55.54
XI	Other equity				5,240.99
XII	Earnings per equity share (EPS) of Rupees 2 each # :				
	(a) Basic (In Rupees)	9.48	12.76	8.55	43.34
	(b) Diluted (In Rupees)	9.48	12.76	8.54	43.34

EPS is not annualised for the quarter ended June 30, 2026, quarter ended March 31, 2026 and quarter ended June 30, 2025.

WALKER CHANDIOK & CO LLP * CHARTERED ACCOUNTANTS *

APL APOLLO TUBES LTD.

Notes to the Statement of Consolidated Unaudited Financial Results :

1. The above Consolidated Financial Results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in accordance with the Regulation 33 and Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulation"). The above Consolidated Financial Results for the quarter ended June 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held of August 01, 2026.

2. Figures for the quarter ended March 31, 2026 represent the difference between the audited figures in respect of full financial year and the unaudited published figures of nine months ended December 31, 2025.

3. The Statutory Auditors have carried out the 'Limited Review' of the Unaudited Consolidated Financial Results of the Company for the quarter ended June 30, 2026 in accordance with the Regulation 33 and Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

4. During the quarter ended June 30, 2026, the Holding Company entered and executed a share purchase agreement for the sale of its entire shareholding held in its wholly owned subsidiary i.e. Blue Ocean Projects Private Limited ('BOPL'). The total sale consideration agreed under the share purchase agreement is Rupees 160.00 crores against the carrying amount of investment of Rupees 150.30 crores. The conditions for completion of the transaction were not fully satisfied and the consideration was received subsequent to June 30, 2026. Accordingly, the assets and liabilities of BOPL have been classified and presented as held for sale as at June 30, 2026, in accordance with Ind AS 105, Non-current Assets Held for Sale and Discontinued Operations. No gain on sale of net assets has been recognized in these consolidated financial results for the quarter ended June 30, 2026.

5. The Group is in business of Manufacturing of ERW steel tube and pipes and hence only one reportable operating segment as per 'Ind-AS 108 : Operating Segments'.

6. Additional disclosure as per Regulation 52(4) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 :

Particulars	UOM	Quarter ended June 30, 2026	Quarter ended March 31, 2026	Quarter ended June 30, 2025	Year ended March 31, 2026
Debt-equity ratio	Times	(0.25)	(0.29)	(0.24)	(0.29)
Debt service coverage ratio	Times	5.01	8.17	3.77	5.79
Interest service coverage ratio	Times	10.05	15.42	10.32	13.42
Outstanding redeemable preference shares (quantity and value)	-	N.A.	N.A.	N.A.	N.A.
Capital redemption reserve/debenture redemption reserve	-	N.A.	N.A.	N.A.	N.A.
Net worth	Rupees in crores	5579.01	5296.53	4470.48	5296.53
Current Ratio	Times	1.34	1.34	1.42	1.34
Long term debt to working capital	Times	0.21	0.26	0.44	0.26
Bad debts to Account receivable ratio	%	0.00%	2.10%	0.60%	3.36%
Current liability ratio	%	82.33%	81.12%	74.03%	81.12%
Total debts to total assets	%	4.59%	5.12%	9.04%	5.12%
Debtors' turnover (annualised)	Times	71.73	78.66	86.68	74.69
Inventory turnover (annualised)	Times	11.27	13.73	10.60	12.72
Operating margin percent	%	7.34%	8.15%	7.20%	7.81%
Net profit margin percent	%	4.69%	5.65%	4.59%	5.21%

Formulae for computation of above ratio are as follows :-

Particulars	Formulae
Debt-equity ratio	Net Debt / Total Equity. Net debt includes borrowings (long term and short term) net of cash & cash equivalents, bank balances and fixed deposits. Negative debt equity ratio represent excess of bank balances over total borrowing.
Debt service coverage ratio	Earnings available for debt service / Debt service Earnings available for debt service includes profit before tax + finance costs + depreciation - other income Debt service includes finance costs paid and principal repayment of borrowings (long term and short term).
Interest service coverage ratio	(Profit before tax + Interest) / Interest expenses
Net worth	Net Worth has been computed on the basis as stated in Clause 2 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 i.e. Net worth as defined in sub-section (57) of section 2 of the Companies Act, 2013. (Equity share capital and other equity)
Current Ratio	Current assets / Current liabilities
Long term debt to working capital	Long term debt / Net working capital
Bad debts to Account receivable ratio	(Allowance for expected credit loss + Bad debt) / Trade receivables
Current liability ratio	Current liabilities / (Non-current liabilities + Current liabilities)
Total debts to total assets	Total Debt / (Non-current assets + Current assets)
Debtors' turnover	Total revenue from operations / Average trade receivables
Inventory turnover	(Cost of materials consumed + Purchase of stock-in-trade (traded goods) + Changes in inventories of finished goods, stock in trade, work-in-progress, rejection and scrap) / Average inventory
Operating margin percent	Profit before tax + interest expenses + depreciation and amortisation -other income / Total revenue from operations
Net profit margin percent	Net profit after tax / Total revenue from operations

WALKER CHANDIOK & CO LLP * CHARTERED ACCOUNTANTS *

APL APOLLO TUBES LTD.

For APL APOLLO TUBES LIMITED

Noida
August 01, 2026

SANJAY GUPTA
CHAIRMAN AND MANAGING DIRECTOR

Walker Chandiok & Co LLP

Walker Chandiok & Co LLP

Unit No. 02, Second Floor,
BPTP Capital City,
Plot No – 2B, Sector-94, Noida,
Gautam Buddha Nagar,
Uttar Pradesh – 201301
India

T +91 120 485 5999
F +91 120 485 5902

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results of the Company pursuant to the Regulation 33 and Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of APL Apollo Tubes Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of **APL Apollo Tubes Limited** ('the Company') for the quarter ended 30 June 2026, being submitted by the Company pursuant to the requirements of Regulation 33 and Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations') read with SEBI Master Circular SEBI/HO/DDHS/DDHS-PoD/P/CIR/2025/0000000137 dated 15 October 2025.

2. The Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 and Regulation 52(4) of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 and Regulation 52(4) of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

WALKER CHANDIOK & CO LLP * CHARTERED ACCOUNTANTS *

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Financial Results of the Company pursuant to the Regulation 33 and Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

5. The review of standalone unaudited quarterly financial results for the period ended 30 June 2025, included in the Statement was carried out and reported by Deloitte Haskins and Sells LLP who has expressed unmodified conclusion vide their review report dated 24 July 2025, whose review report has been furnished to us and which has been relied upon by us for the purpose of our review of the Statement. Our conclusion is not modified in respect of this matter.

For Walker Chandiok & Co LLP
Chartered Accountants
Firm Registration No: 001076N/N500013

Abhishek Lakhotia
Partner
Membership No. 502667
UDIN 26502667JNWQLI4956

WALKER CHANDIOK & CO LLP * CHARTERED ACCOUNTANTS *

Place: Noida
Date: 01 August 2026

APL APOLLO TUBES LIMITED
Regd. Office : 37, Hargobind Enclave, Vikas Marg, Delhi - 110092
Standalone Statement of Profit and Loss Account for the quarter June 30, 2026
CIN : L74899DL1986PLC023443

(Rupees in crores, except EPS)

	Particulars	Quarter ended June 30, 2026	Quarter ended March 31, 2026	Quarter ended June 30, 2025	Year ended March 31, 2026
		(Unaudited)	(Unaudited) (See note 2)	(Unaudited)	(Audited)
I	Revenue from operations				
	(a) Sale of products	3,698.37	4,096.29	3,268.26	14,696.81
	(b) Other operating income	103.51	119.64	104.28	413.13
	Total revenue from operations	3,801.88	4,215.93	3,372.54	15,109.94
II	Other Income	49.50	29.90	17.19	81.22
III	**Total income (I +II)**	**3,851.38**	**4,245.83**	**3,389.73**	**15,191.16**
IV	**Expenses**				
	(a) Cost of materials consumed	2,861.33	2,918.95	2,409.20	10,584.92
	(b) Purchase of stock-in-trade (traded goods)	594.88	667.45	480.42	2,654.16
	(c) Changes in inventories of finished goods, stock in trade, work-in-progress, rejection and scrap	(123.31)	76.67	87.11	119.18
	(d) Employee benefits expense	51.59	42.80	45.46	174.73
	(e) Finance costs	38.18	30.54	27.29	112.99
	(f) Depreciation and amortisation expense	29.31	31.67	27.12	120.93
	(g) Other expenses	200.66	207.04	156.69	689.59
	Total expenses	**3,652.64**	**3,975.12**	**3,233.29**	**14,456.50**
V	**Profit before tax (III-IV)**	**198.74**	**270.71**	**156.44**	**734.66**
VI	**Tax expense :**				
	(a) Current tax	42.70	61.35	41.69	181.51
	(b) Income tax related to earlier years	-	0.07	-	1.69
	(c) Deferred tax charge / (credit)	9.06	4.18	(1.30)	4.34
	Total tax expense	51.76	65.61	40.39	187.54
VII	**Profit for the period / year (V-VI)**	**146.98**	**205.10**	**116.05**	**547.12**
VIII	**Other Comprehensive Income**				
	Add / (less) : Items that will not be reclassified to profit or loss				
	(a) Remeasurement of post employment benefit obligation	0.48	1.62	0.04	1.75
	(b) Income tax relating to above item	(0.12)	(0.41)	(0.01)	(0.44)
	Other Comprehensive Income for the period / year	0.36	1.21	0.03	1.31
IX	**Total Comprehensive Income for the period / year (VII+VIII)**	**147.34**	**206.31**	**116.08**	**548.43**
X	Paid up Equity Share Capital (Face value of Rupees 2 each)	55.54	55.54	55.51	55.54
XI	Other equity				3,425.89
XII	Earnings per equity share (EPS) of Rupees 2 each # :				
	(a) Basic (In Rupees)	5.29	7.39	4.18	19.71
	(b) Diluted (In Rupees)	5.29	7.39	4.18	19.71

EPS is not annualised for the quarter ended June 30, 2026, quarter ended March 31, 2026 and quarter ended June 30, 2025.

WALKER CHANDIOK & CO LLP * CHARTERED ACCOUNTANTS *

APL APOLLO TUBES LTD. *

Notes to the Statement of Standalone Unaudited Financial Results :

1. The above Standalone Financial Results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in accordance with the Regulation 33 and Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulation"). The above Standalone Financial Results for the quarter ended June 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held of August 01, 2026.

2. Figures for the quarter ended March 31, 2026 represent the difference between the audited figures in respect of full financial year and the unaudited published figures of nine months ended December 31, 2025.

3. The Statutory Auditors have carried out the 'Limited Review' of the Unaudited Standalone Financial Results of the Company for the quarter ended June 30, 2026 in accordance with the Regulation 33 and Regulation 52(4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

4. During the quarter ended June 30, 2026, the Company entered and executed a share purchase agreement for the sale of its entire shareholding held in its wholly owned subsidiary i.e. Blue Ocean Projects Private Limited ('BOPL'). The total sale consideration agreed under the share purchase agreement is Rupees 160.00 crores against the carrying amount of investment of Rupees 150.30 crores. The conditions for completion of the transaction were not fully satisfied and the consideration was received subsequent to June 30, 2026. Accordingly, the investment have been classified and presented as held for sale as at June 30, 2026, in accordance with Ind AS 105, Non-current Assets Held for Sale and Discontinued Operations. No gain on sale of investment has been recognized in these standalone financial results for the quarter ended June 30, 2026.

5. The Company is in business of Manufacturing of ERW steel tube and pipes and hence only one reportable operating segment as per 'Ind-AS 108 : Operating Segments'.

6. Additional disclosure as per Regulation 52(4) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 :

Particulars	UOM	Quarter ended June 30, 2026	Quarter ended March 31, 2026	Quarter ended June 30, 2025	Year ended March 31, 2026
Debt-equity ratio	Times	(0.16)	(0.14)	0.45	(0.14)
Debt service coverage ratio	Times	1.14	9.92	1.07	3.37
Interest service coverage ratio	Times	6.20	9.87	6.73	7.50
Outstanding redeemable preference shares (quantity and value)	-	N.A.	N.A.	N.A.	N.A.
Capital redemption reserve/debenture redemption reserve	-	N.A.	N.A.	N.A.	N.A.
Net worth	Rupees in crores	3638.01	3481.43	3208.69	3481.43
Current Ratio	Times	1.31	1.38	1.51	1.38
Long term debt to working capital	Times	1.15	0.98	1.20	0.98
Bad debts to Account receivable ratio	%	0.00%	2.78%	2.07%	5.27%
Current liability ratio	%	67.79%	66.59%	54.81%	66.59%
Total debts to total assets	%	12.20%	10.61%	12.31%	10.61%
Debtors' turnover (annualised)	Times	139.96	167.08	179.58	149.71
Inventory turnover (annualised)	Times	13.77	15.94	11.90	14.54
Operating margin percent	%	5.70%	7.19%	5.74%	5.87%
Net profit margin percent	%	3.87%	4.86%	3.44%	3.62%

Formulae for computation of above ratio are as follows :-

Particulars	Formulae
Debt-equity ratio	Net Debt / Total Equity. Net debt includes borrowings (long term and short term) net of cash & cash equivalents, bank balances and fixed deposits. Negative debt equity ratio represent excess of bank balances over total borrowing.
Debt service coverage ratio	Earnings available for debt service / Debt service Earnings available for debt service includes profit before tax + finance costs + depreciation - other income Debt service includes finance costs paid and principal repayment of borrowings (long term and short term).
Interest service coverage ratio	(Profit before tax + Interest) / Interest expenses
Net worth	Net Worth has been computed on the basis as stated in Clause 2 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 i.e. Net worth as defined in sub-section (57) of section 2 of the Companies Act, 2013. (Equity share capital and other equity)
Current Ratio	Current assets / Current liabilities
Long term debt to working capital	Long term debt / Net working capital
Bad debts to Account receivable ratio	(Allowance for expected credit loss + Bad debt) / Trade receivables
Current liability ratio	Current liabilities / (Non-current liabilities + Current liabilities)
Total debts to total assets	Total Debt / (Non-current assets + Current assets)
Debtors' turnover	Total revenue from operations / Average trade receivables
Inventory turnover	(Cost of materials consumed + Purchase of stock-in-trade (traded goods) + Changes in inventories of finished goods, stock in trade, work-in-progress, rejection and scrap) / Average inventory
Operating margin percent	Profit before tax + interest expenses + depreciation and amortisation -other income / Total revenue from operations
Net profit margin percent	Net profit after tax / Total revenue from operations

WALKER CHANDIOK & CO LLP * CHARTERED ACCOUNTANTS

APL APOLLO TUBES LTD.

For APL APOLLO TUBES LIMITED

Noida
August 01, 2026

SANJAY GUPTA
CHAIRMAN AND MANAGING DIRECTOR