Annexure K1

Apollo TriCoat

THREE STEPS AHEAD

Compliance Report

It is hereby certified that the draft scheme of amalgamation and arrangement involving **APL Apollo Tubes Limited, Shri Lakshmi Metal Udyog Limited and Apollo Tricoat Tubes Limited** does not, in any way violate, override or limit the provisions of securities laws or requirements of the Stock Exchange(s) and the same is in compliance with the applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and this circular, including the following:

Sl.	Reference	Particulars
1	Regulations 17 to 27 of LODR	Corporate governance requirements
2	Regulation 11 of LODR	Compliance with securities laws
Requirements of this circular		
(a)	Para (I)(A)(2)	Submission of documents to Stock Exchanges
(b)	Para (I)(A)(2)	Conditions for schemes of amalgamation and arrangement involving unlisted entities
(c)	Para (I)(A)(4) (a)	Submission of Valuation Report
(d)	Para (I)(A)(5)	Auditors certificate regarding compliance with Accounting Standards
(e)	Para (I)(A)(9)	Provision of approval of public shareholders through e-voting

Company Secretary

Managing Director

Certified that the transactions / accounting treatment provided in the draft scheme of amalgamation and arrangement involving **APL Apollo Tubes Limited, Shri Lakshmi Metal Udyog Limited and Apollo Tricoat Tubes Limited** are in compliance with all the Accounting Standards applicable to a listed entity.

Chief Financial Officer

Managing Director

Date: 03.04.2021

Apollo TriCoat Tubes Limited (Formerly Known as Best Steel Logistics Ltd.)
CIN: L74900DL1983PLC014972
Corp. Office: 36, Kaushambi, Near Anand Vihar Terminal, Delhi - NCR 201010, India Tel: +91-120-4041400 Fax: +91-120-4041444
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Unit-II: Village Bisnoli, Khasra No. 527 To 530 & 569, Dujana Road, Tehsil Dadri, Gautam Budh Nagar, Uttar Pradesh - 203207, India
E-mail: info@apollotricoat.com I Website: www.apollotricoat.com

Annexure K2

APL APOLLO STEEL PIPES

Sudesh Group

Compliance Report

It is hereby certified that the draft scheme of amalgamation and arrangement involving **APL Apollo Tubes Limited, Shri Lakshmi Metal Udyog Limited and Apollo Tricoat Tubes Limited** does not, in any way violate, override or limit the provisions of securities laws or requirements of the Stock Exchange(s) and the same is in compliance with the applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and this circular, including the following:

Sl.	Reference	Particulars
1	Regulations 17 to 27 of LODR Regulations	Corporate governance requirements
2	Regulation 11 of LODR Regulations	Compliance with securities laws
Requirements of this circular		
(a)	Para (I)(A)(2)	Submission of documents to Stock Exchanges
(b)	Para (I)(A)(2)	Conditions for schemes of amalgamation and arrangement involving unlisted entities
(c)	Para (I)(A)(4) (a)	Submission of Valuation Report
(d)	Para (I)(A)(5)	Auditors certificate regarding compliance with Accounting Standards
(e)	Para (I)(A)(9)	Provision of approval of public shareholders through e-voting

Company Secretary **Managing Director**

Certified that the transactions / accounting treatment provided in the draft scheme of amalgamation and arrangement involving **APL Apollo Tubes Limited, Shri Lakshmi Metal Udyog Limited and Apollo Tricoat Tubes Limited** are in compliance with all the Accounting Standards applicable to a listed entity.

Chief Financial Officer **Managing Director**

Date: 01.04.2021