

To,
The Manager – Listing
National Stock Exchange of Limited
Exchange Plaza, Plot No. C/1, “G” Block
Bandra- Kurla Complex
Bandra (E) Mumbai 400051
NSE Symbol: APLAPOLLO

To,
The Department of Corporate Services
BSE Limited
Floor 25, P J Towers
Dalal Street, Mumbai-400 001
SCRIP CODE: 533758

Sub: Submission of Auditor’s Certificate of unaudited Standalone Financial results for quarter and half year ended 30 September, 2016

Dear Sir / Madam,

In concern with our letter dated 29 October, 2016 regarding submission of Unaudited Financial Results for Quarter and half year ended 30 September, 2016 please note that the Company has erroneously not uploaded the Auditors’ Review Report on Unaudited Standalone Financial Results for Quarter and half year ended 30 September, 2016.

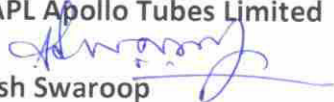
You are requested to kindly disseminate the attached Auditors’ Certificate “Independent Auditor’s Review Report on Interim Financial Results”, with this letter at your website.

Kindly take the above mentioned information on your record.

Thanking you,

Yours faithfully,

For APL Apollo Tubes Limited


Adhish Swaroop
Company Secretary

Place: Ghaziabad

Date: 03.11.2016

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF APL APOLLO TUBES LIMITED

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **APL APOLLO TUBES LIMITED** ("the Company") for the Quarter and Half year ended September 30, 2016 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
2. 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.
3. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **DELOITTE HASKINS & SELLS LLP**
Chartered Accountants
(Firm's Registration No. 117366W/W-100018)



RASHIM TANDON
Partner
(Membership No. 095540)

Ghaziabad
October 29, 2016