



Attock
Petroleum
Limited

SUSTAINABILITY & CLIMATE REPORT 2026

For the year ended 30 June 2026



PREAMBLE



Attock Petroleum Limited's Sustainability and Climate Report 2026 presents the Company's climate-related financial disclosures and supplementary sustainability information for the year ended 30 June 2026. It explains how these matters are incorporated into governance, strategy, risk management, operational performance and long-term value creation.

FY2026 marks an important stage in APL's reporting journey, moving from baseline ESG disclosure towards more integrated sustainability and climate-related financial reporting. During the year, Attock Petroleum Limited ("APL" or "Company") strengthened governance oversight, data ownership, emissions accounting, operational controls, risk assessment and internal review. Scope 1 and location-based Scope 2 were quantified. Within Scope 3, seven categories were quantified and one category was partially quantified. APL also completed climate scenario analysis, quantitative sensitivity analysis and terminal asset-level climate-risk assessment using four NGFS-aligned pathways, three reporting horizons and nine bulk oil terminals. Risk-weighted terminal physical effects ranged from PKR 8.46 million to PKR 303.11 million. The illustrative coincident cash envelope ranged from approximately PKR 44.46 million to PKR 5.35 billion. These amounts are management sensitivities and are not forecasts, expected losses or recognized accounting adjustments.

As a downstream oil marketing company operating in Pakistan's energy sector, APL's sustainability priorities are closely connected with safe fuel storage and distribution, product quality, process safety, environmental management, energy and emissions, contractor logistics, workforce capability, customer service, regulatory compliance and operational resilience. These priorities affect the Company's ability to maintain supply

continuity, protect people and assets, manage costs, serve customers reliably and preserve long-term enterprise value.

During FY2026, APL advanced initiatives relating to solar energy, energy management, greenhouse-gas measurement, environmental monitoring, waste and spill controls, HSE capability, Aviation service reliability, EV charging infrastructure, workforce development, data governance and responsible business conduct. APL also contributed to Pakistan's economy through reliable fuel supply, infrastructure investment, employment and capability-building programs, contractor engagement, community initiatives and taxes and other exchequer payments.

This report uses IFRS S1 — General Requirements for Disclosure of Sustainability-related Financial Information and IFRS S2 — Climate-related Disclosures as the reporting basis for climate-related financial disclosures, subject to the first-year reliefs and limitations described in Section 8. Supplementary sustainability information is identified separately. The report is intended primarily for investors, lenders, creditors and other users of general-purpose financial reports seeking information that could reasonably affect APL's cash flows, financial performance, access to finance, cost of capital, operational resilience and prospects.

The report also includes supplementary references to applicable SECP guidance, the GHG Protocol, SASB Oil & Gas — Refining & Marketing guidance, selected Global Reporting Initiative Standards and relevant Sustainable Development Goals. These references support broader stakeholder understanding but do not replace IFRS S1 and IFRS S2 as the primary reporting basis.

1

CHAIRMAN'S MESSAGE





On behalf of the Board of Directors, I am pleased to present Attock Petroleum Limited's Sustainability and Climate Report 2026, which uses IFRS S1 — General Requirements for Disclosure of Sustainability-related Financial Information and IFRS S2 — Climate-related Disclosures as the reporting basis for climate-related financial disclosures, subject to the first-year reliefs and limitations described in Section 8.

APL supports Pakistan's mobility, trade, industry and energy security through the reliable supply and distribution of petroleum products. The Board therefore considers sustainability, responsible conduct and operational resilience integral to sound governance and long-term value preservation.

Energy markets, regulatory expectations, technology and stakeholder priorities continue to evolve. The Board oversees how these developments may affect APL's strategy, risk profile, operations, financial performance and prospects, while recognizing the need to balance transition considerations with supply continuity and the requirements of Pakistan's energy market.

Good governance remains central to this approach. Supported by the Audit Committee and management, the Board maintains oversight of ethical conduct, regulatory compliance, risk management, internal controls, climate-related matters and transparent reporting. During FY2026, APL strengthened its sustainability governance, emissions accounting, risk assessment and reporting controls, establishing a foundation for continued improvement.

On behalf of the Board, I extend my appreciation to APL's contractors, customers, regulators, shareholders and other stakeholders for their contribution to the Company's responsible and resilient operations.

Chairman

Board of Directors

Attock Petroleum Limited

CEO MESSAGE





During FY2026, APL maintained its focus on safe and reliable operations, business continuity, infrastructure resilience, product integrity, workforce wellbeing and customer service in a dynamic energy-market and regulatory environment.

The reporting cycle strengthened sustainability governance, data ownership, internal review and emissions accounting across the Company. Scope 1 and location-based Scope 2 were quantified. Within Scope 3, seven categories were quantified and Category 4 was partially quantified, improving APL's understanding of its operational and value-chain emissions profile.

Operational priorities included preventive maintenance, logistics coordination, emergency preparedness, environmental monitoring, energy management, solar deployment, EV charging infrastructure and workforce capability. Health, safety and process safety remained fundamental to protecting employees, contractors, customers, assets and communities connected with APL's operations.

APL has completed climate scenario analysis, quantitative sensitivity assessment, terminal asset-level climate-risk evaluation and the attribution of selected financial effects. The results identify priority physical exposures, transition pressures and resilience actions and will support closer integration with enterprise risk management, insurance review, capital planning and strategic monitoring during FY2027.

I appreciate the continued commitment of our contractors, customers, regulators, shareholders and business partners. Their contribution supports APL's operational resilience, responsible conduct and long-term value creation.

Chief Executive Officer
Attock Petroleum Limited

TABLE OF CONTENTS

INTRODUCTION		PAGE NO
1.	CHAIRMAN'S MESSAGE	2
2.	CEO MESSAGE	4
3.	APL AT A GLANCE / CORPORATE PROFILE	8
4.	Vision	10
5.	Mission	11
6.	Core Values	12
7.	ISSB DISCLOSURE NAVIGATOR	13
8.	ABOUT THIS REPORT AND BASIS OF PREPARATION	15
8.1	Reporting Objective and Primary Users	15
8.2	Reporting Period, Entity and Boundary	15
8.3	Reporting Standards and Framework Hierarchy	16
8.4	First Year of Application, Transition Reliefs and Limitations	16
8.5	Time Horizons	17
8.6	Value-chain Coverage	18
8.7	GHG Accounting Methodology	18
8.8	Judgements, Estimates and Data Quality	18
8.9	Comparative Information and Restatements	19
8.10	Reporting Principles and Forward-looking Information	19
PART A — GOVERNANCE		PAGE NO
9.	GOVERNANCE OF SUSTAINABILITY-RELATED AND CLIMATE-RELATED RISKS AND OPPORTUNITIES	20
9.1	Governance Framework and Responsibilities	20
9.2	Board and Audit Committee Oversight	21
9.3	Management Coordination, Information Flow and Escalation	22
9.4	Skills and Capability	23
9.5	Integration with Strategy, Capital Allocation and Performance	23
9.6	Governance Enhancement Priorities	24
10.	ETHICS AND RESPONSIBLE BUSINESS CONDUCT	25
10.1	Responsible Business Conduct Framework	25
10.2	Ethical Conduct, Anti-corruption and Fair Competition	26
10.3	Whistleblowing, Grievances and Anti-harassment	26
10.4	Human Rights, Labour Standards and Inclusion	26
10.5	Regulatory Compliance, Product Quality and Customer Safety	27
10.6	Data Privacy and Information Protection	28
10.7	Responsible Procurement and Contractor Conduct	28
PART B — STRATEGY		PAGE NO
11.	BUSINESS MODEL, OPERATING CONTEXT AND STRATEGIC POSITIONING	29
11.1	Business Model and Value Chain	29
11.2	Operating Scale and Infrastructure	31
11.3	Operating Context, Dependencies and Strategic Opportunities	32
11.4	Enterprise Value Linkage	23
12.	STRATEGIC CONTEXT, RESILIENCE AND DECISION-MAKING	34
12.1	Strategic Materiality and Principal Matters	34
12.2	Strategy, Resilience and Transition Readiness	35
12.3	Enterprise Value and Climate Scenario Status	37
13.	FINANCIAL EFFECTS, CONNECTIVITY AND ENTERPRISE PLANNING	40
13.1	Current Financial Effects	40
13.2	Anticipated Financial Effects	42
13.3	Financial-statement and Enterprise-planning Connectivity	43

13.4	Quantification Status and Limitations	44
------	---------------------------------------	----

PART C — RISK MANAGEMENT	PAGE NO
--------------------------	---------

14.	RISK MANAGEMENT AND INTERNAL CONTROLS	47
14.1	Risk Management Framework	47
14.2	Risk and Opportunity Identification	49
14.3	Assessment, Classification and Prioritization	49
14.4	Monitoring, Response and Escalation	52
14.5	Risk Ownership and Control Model	53
14.6	Reporting Controls and Process Development	54
15.	DATA MANAGEMENT, CONTROLS AND COMPARATIVE BASELINE	54
15.1	Data Governance and Ownership	54
15.2	Source Documentation and Reporting Controls	55
15.3	Data Quality, Estimates and Measurement Uncertainty	56
15.4	KPI Evidence and Comparative Baseline	56
15.5	Control Enhancement Priorities	57

PART D — METRICS, TARGETS AND PERFORMANCE	PAGE NO
---	---------

16.	SUSTAINABILITY AND CLIMATE METRICS OVERVIEW	58
16.1	Metrics Framework	58
16.2	FY2026 Performance Dashboard	58
16.3	Measurement Basis and Limitations	61
16.4	Comparative Baseline	62
17.	GREENHOUSE GAS EMISSIONS, ENERGY AND CLIMATE-RELATED METRICS	63
17.1	Reporting Approach and Boundary	63
17.2	GHG Emissions Inventory	64
17.3	Measurement Methodology and Uncertainty	67
17.4	Energy and Renewable-energy Metrics	68
17.5	Product Handling and Operational Climate Metrics	70
17.6	Climate-related Investment and Operational Initiatives	70
17.7	Sustainability and Climate-related Targets, Objectives and Progress	70
17.8	Base Year and Recalculation Policy	75
18.	ENVIRONMENTAL PERFORMANCE AND OPERATIONAL STEWARDSHIP	76
18.1	Environmental Management and Performance	76
18.2	Air Emissions and Product-loss Management	77
18.3	Water, Waste and Spill Management	78
18.4	Environmental Compliance and Monitoring	78
18.5	Operational Resilience and Environmental Priorities	79
19.	WORKFORCE, HEALTH, SAFETY AND PROCESS-SAFETY PERFORMANCE	80
19.1	Workforce Profile and Diversity	80
19.2	Workforce Movement, Talent and Wellbeing	82
19.3	Health, Safety and Process Safety	83
19.4	Training, Awareness and Capability	84
19.5	Workplace Conduct and Human-rights Controls	88
19.6	Performance Baseline and Targets	89
20.	VALUE CHAIN, LOGISTICS AND MARKET-FACING PERFORMANCE	90
20.1	Supplier and Contractor Management	90
20.2	Logistics Performance and Controls	91
20.3	Retail and EV-charging Performance	92
20.4	Aviation and Lubricants	94
20.5	Product Responsibility and Community Initiatives	94

APPENDICES	PAGE NO 96
------------	------------

Appendix	A - IFRS S1 and IFRS S2 Disclosure Index	96
Appendix	B - GHG Accounting Methodology and Scope Coverage	98
Appendix	C- Selected SASB Oil & Gas — Refining & Marketing Reference Index	104
Appendix	D - Supplementary Sustainability Performance Disclosures	105
Appendix	E -Selected GRI Content Index	116
Appendix	F - Selected SDG Alignment	
Appendix	G - Glossary and Abbreviations	

APL AT A GLANCE /

3 CORPORATE PROFILE

Corporate Profile and Report Information

Item	Details
Company name	Attock Petroleum Limited
Legal form	Public limited company incorporated in Pakistan
Stock exchange listing	Pakistan Stock Exchange
Group affiliation	Attock Oil Group of Companies
Date of incorporation	3 December 1995
Commencement of operations	February 1998
Date of listing	7 March 2005
Nature of business	Oil Marketing Company
Principal activities	Procurement, storage, transportation, distribution and marketing of petroleum products and related downstream energy services
Principal products and services	Petroleum products, aviation fuel, lubricants, LPG, fuel cards, non-fuel retail services and EV charging facilities
Report title	Sustainability and Climate Report 2026
Reporting period	Financial year ended 30 June 2026
Reporting currency	Pakistani Rupees (PKR)
Primary reporting framework	IFRS S1 and IFRS S2 reporting basis for climate-related financial disclosures
Supplementary references	GHG Protocol, applicable SECP guidance, SASB Oil & Gas — Refining & Marketing, selected GRI Standards and selected SDGs
Approval	Board of Directors
Date of approval	25 August 2026
Website	www.apl.com.pk

APL is a public listed company and a part of the Attock Oil Group of Companies. The reporting entity, boundary and basis of preparation are set out in Section 8.





OUR VISION

To become a world-class, professionally managed, fully integrated and customer-focused Oil Marketing Company, offering value-added, quality and environment-friendly products and services to customers in Pakistan and beyond.



5 OUR MISSION

To continuously provide quality and environment-friendly petroleum products and related services to industrial, commercial and retail consumers, and to exceed their expectations through reliability, economy and quality of products and services.

APL is committed to benefiting the community and creating a safe, responsible and innovative environment geared toward client satisfaction, end-user gratification, employee motivation and shareholder value.



Attock |

AGREEMENT SIGNING CEREMONY FOR THE DEVELOPMENT OF FUEL STATIONS IN DEFENCE HOUSING AUTHORITY ISLAMABAD-RAWALPINDI





6 CORE VALUES

Core Value	Application
Ethical Principles and Moral Values	Integrity, compliance, fair dealing and responsible decision-making
Maximum Stakeholder Return	Sustainable value creation and long-term business performance
Commitment and Cooperation	Teamwork, accountability and operational discipline
Corporate Social Citizenship	Responsible community engagement and social contribution
Innovation and Continuous Improvement	Efficiency, digitalization, energy management and process improvement
Environment Consciousness	Environmental stewardship and responsible resource management
Transparency and Accountability	Governance discipline, reliable disclosure and stakeholder confidence



ISSB DISCLOSURE NAVIGATOR

APL's Sustainability and Climate Report is organised around the four core content areas of IFRS S1 and IFRS S2: Governance, Strategy, Risk Management, and Metrics and Targets.

Disclosure Area	Coverage	Report Location
Basis of Preparation	Reporting entity and boundary, reporting framework, transition reliefs, time horizons, value-chain coverage, judgements, estimates, measurement uncertainty and comparative baseline	Section 8
Governance	Board, Audit Committee and management oversight, responsibilities, information flows, capability and accountability	Part A — Governance; Sections 9-10
Strategy	Effects on the business model, value chain, strategy, resilience, financial planning and prospects, including quantified scenario-based physical and transition financial sensitivities.	Part B — Strategy; Sections 11-13
Risk Management	Processes for identifying, assessing, prioritizing, monitoring and managing risks and opportunities, including climate-risk classification, residual screening, terminal prioritization, controls and integration with enterprise risk management.	Part C — Risk Management; Sections 14-15
Metrics and Targets	GHG emissions and intensity, energy, environmental performance, workforce, HSE, logistics, suppliers, customers and other performance indicators and targets.	Part D — Metrics, Targets and Performance; Sections 16-20
IFRS S1 and IFRS S2 Disclosure Index	Detailed cross-reference to the applicable disclosure requirements	Appendix A
GHG Accounting Methodology and Scope Coverage	Organizational boundary, scope classification, activity data, emission factors, calculation methods, Scope 3 screening, base year and recalculation policy	Section 17 and Appendix B
SASB Industry Reference Index	Selected Oil & Gas — Refining & Marketing topics considered relevant to APL's operations	Appendix C
Supplementary Sustainability Performance Disclosures	Consolidated supplementary disclosure status, GHG-intensity methodology, community and social-investment context, limitations and future comparability.	Appendix D
GRI Content Index	Supplementary references to selected GRI disclosures, including partial-disclosure and data limitations.	Appendix E
SDG Alignment	Supplementary mapping of verified FY2026 activities to selected Sustainable Development Goals; no quantified SDG-impact claim is made.	Appendix F
Glossary and Abbreviations	Definitions of reporting, GHG, climate-risk and financial-effect terminology.	Appendix G

Detailed methodologies, assumptions, limitations, transition reliefs and data controls are provided in the referenced sections and appendices.



ABOUT THIS REPORT AND

8 BASIS OF PREPARATION

8.1 REPORTING OBJECTIVE AND PRIMARY USERS

This Sustainability and Climate Report presents APL's climate-related financial disclosures for the year ended 30 June 2026 using IFRS S1 and IFRS S2 as the reporting basis, subject to the first-year reliefs and limitations described in Section 8.4. This reporting-basis description is not an explicit and unreserved statement of compliance with IFRS S1 and IFRS S2. Supplementary sustainability information is identified separately.

The report is intended primarily for investors, lenders, creditors and other users of general-purpose financial reports. It explains the sustainability-related and climate-related risks and opportunities that could reasonably affect APL's cash flows, access to finance, cost of capital, operational resilience and prospects.

8.2 REPORTING PERIOD, ENTITY AND BOUNDARY

The related general purpose financial reports are APL's Annual Report and audited financial statements for the year ended 30 June 2026. Accordingly, APL does not apply the timing relief in IFRS S1.E4 for FY2026. APL is the reporting entity.

The reporting boundary is based primarily on operational control and includes controlled terminals and bulk oil installations, company-operated retail sites, Aviation and Lubricants operations, controlled vehicles, workforce matters and relevant corporate functions. Selected upstream and downstream value-chain activities are included where material to APL's business model, risk profile and prospects.

Dealer-operated sites, including sites financed wholly or partly by APL or operated under profit-sharing arrangements, were not automatically included within Scope 1 or Scope 2. No dealer-site electricity, generator fuel, refrigerant or other operational emissions were included in the FY2026 GHG inventory.

For FY2026, dealer-operated sites were not included in Scope 1 or Scope 2 because operational control could not be established consistently across the different contractual arrangements and reliable site-level electricity, generator-fuel, refrigerant and other activity data was unavailable. Dealer-operated sites were screened under Scope 3 Category 14 as relevant but were not quantified. This FY2026 boundary judgement will be reassessed when contract-specific control evidence and reliable activity data become available.

Reporting boundary

Controlled operations

- Terminals
- Company retail
- Aviation
- Lubricants
- Vehicles



Value chain

- Suppliers
- Contract logistics
- Dealer sites
- Customers
- Sold products

8.3 REPORTING STANDARDS AND FRAMEWORK HIERARCHY

IFRS S1 and IFRS S2, as adopted in Pakistan, form the primary reporting basis. Applicable SECP ESG-related guidance has been considered as supplementary local guidance.

The GHG Protocol Corporate Standard has been applied to Scope 1 and Scope 2 emissions, and the Corporate Value Chain Standard has been applied to Scope 3. SASB Oil & Gas — Refining & Marketing guidance supports the identification of industry-relevant risks, opportunities and metrics. Selected GRI references and SDG alignments are supplementary and do not replace IFRS S1 or IFRS S2.

8.4 FIRST YEAR OF APPLICATION, TRANSITION RELIEFS AND LIMITATIONS

This Sustainability and Climate Report was authorised for issue by the Board of Directors of the Company on August 25, 2026. The report forms part of APL's general purpose financial reporting package and is issued concurrently with the Annual Report and audited financial statements for the year ended June 30, 2026. Accordingly, APL does not apply the timing relief available under IFRS S1.E4 for FY2026.

FY2026 is APL's first annual reporting period using IFRS S1 and IFRS S2 as the reporting basis for climate-related financial disclosures. APL elected the transition relief in IFRS S1.E5 and therefore applies IFRS S1 in FY2026 insofar as it relates to climate-related risks and opportunities disclosed in accordance with IFRS S2. Other sustainability information

included in this report is supplementary unless otherwise stated.

APL applied the first-year comparative reliefs in IFRS S1.E3 and IFRS S2.C3. Comparative information is not presented where these reliefs apply. FY2026 is the initial reporting and baseline year for future comparison, subject to the recalculation policy in Appendix B.5. APL elected the first-year transition relief in IFRS S2.C4(b), under which Scope 3 greenhouse gas emissions are not required to be disclosed for FY2026. APL nevertheless voluntarily quantified seven Scope 3 categories and part of Category 4 using reasonable and supportable information available without undue cost or effort. The disclosed Scope 3 total is not a complete value-chain inventory. The related comparative consequence in IFRS S2.C5 applies in the next reporting cycle.

Scope 1 and location-based Scope 2 emissions were quantified for FY2026. Certain value-chain categories and transport modes remain unquantified because of data or methodological limitations. Based on the maintenance, inspection and incident records reviewed, no refrigerant leakage or fire-suppression gas release was identified during the year. Accordingly, no fugitive emissions from these sources were added to Scope 1.

Where reliable quantitative information was unavailable, the report presents the relevant qualitative information, assumptions and measurement limitations.

APL has completed climate scenario analysis, quantitative sensitivity analysis and terminal asset-level climate-risk assessment. The assessment used four NGFS-aligned pathways, three reporting horizons and nine bulk oil terminals. APL-specific hazard scores, risk ratings and financial sensitivities were developed from approved internal information, public screening sources and documented assumptions; they are not NGFS model outputs. The resulting amounts are management sensitivities rather than forecasts or expected losses.

8.5 TIME HORIZONS

APL applies the following time horizons when assessing sustainability-related and climate-related risks and opportunities:

Time Horizon	Indicative Period
Short term	0–3 years
Medium term	3–6 years
Long term	More than 6 years

These horizons reflect APL's operating and investment cycles, infrastructure requirements, logistics planning, regulatory developments, customer-demand patterns and transition considerations. They are applied consistently unless otherwise stated.

8.6 VALUE-CHAIN COVERAGE

The reporting boundary includes material upstream and downstream dependencies, including suppliers, logistics contractors, personnel deployed by contractors and other service providers, waste-management providers, customers and dealer-operated retail sites.

APL quantified seven Scope 3 categories and partially quantified Category 4 for FY2026. Categories 14 and 15 remain relevant but not quantified; Category 6 was not separately quantified; and Categories 8, 9, 10 and 13 were assessed as not applicable. Detailed category coverage, results, exclusions and limitations are presented in Section 17 and Appendix B.

8.7 GHG ACCOUNTING METHODOLOGY

The GHG inventory applies the operational-control approach. Scope 1 includes direct emissions from fuel consumed in controlled vehicles, generators, equipment and operations. Scope 2 includes location-based emissions from purchased electricity. No refrigerant leakage or fire-suppression gas release was identified within APL-controlled operations. Fugitive emissions from these sources are therefore reported as nil for FY2026. The conclusion is supported by the operational inspection, maintenance and incident information reviewed for the reporting period.

Scope 3 was assessed across all 15 GHG Protocol categories. Calculations used activity-based, fuel-based, distance-based, average-data, spend-based and proxy methods, depending on data availability. Emission factors were selected using a hierarchy that prioritized activity or source specific information, followed by recognized published factors and reasonable proxies.

Detailed activity data, emission factors, assumptions, exclusions and calculation methods are presented in Section 17 and Appendix B.

8.8 JUDGEMENTS, ESTIMATES AND DATA QUALITY

Judgement is required to identify material risks and opportunities, determine organisational and value-chain boundaries, classify activities across the three GHG scopes and select appropriate measurement methods.

The main areas of estimation uncertainty include Scope 3 emissions, spend-based calculations, contractor logistics, employee commuting, waste treatment, product end-of-life emissions, dealer-site boundaries and climate-related financial effects. Estimates may be refined as measurement systems, methodologies and data availability improve.

Data-quality Classification	Description
Directly measured	Obtained from meters, invoices, systems, logs or formal source documentation
Calculated	Derived from activity data using documented formulas, factors or aggregation methods
Estimated	Based on assumptions, extrapolation or incomplete activity data
Proxy-based	Derived using representative, average-data or spend-based factors
Not available	Not reliably obtainable within the reporting timetable without undue cost or effort

Measurement uncertainty principally arises from proxy and spend based factors, estimated contractor activity, incomplete source-level disaggregation and assumptions applied to commuting, waste and packaging. Additional limitations relate to dealer-site activity, supplier-specific emissions and selected value-chain categories. Completeness of the FY2026 nil fugitive-emissions conclusion depends on the inspection, maintenance, servicing, replenishment and incident records reviewed. APL will maintain equipment-level refrigerant and fire-suppression gas registers and annual leakage-confirmation controls to support future comparability.

8.9 COMPARATIVE INFORMATION AND RESTATEMENTS

Comparative information is presented where available and relevant. Some prior-period information may not be directly comparable because of expanded reporting coverage, revised boundaries, evolving methodologies and improved data availability.

FY2026 is the comparative baseline for Scope 1, Scope 2, quantified Scope 3 emissions and other material sustainability and climate-related metrics. Future changes in methodology, assumptions, emission factors or reporting boundaries will be assessed under the recalculation policy and disclosed where material. No material restatement was required for FY2026.

8.10 REPORTING PRINCIPLES AND FORWARD-LOOKING INFORMATION

The report applies the IFRS S1 qualitative characteristics of relevance and faithful representation, supported by comparability, verifiability, timeliness and understandability. Cross-references are used to avoid duplication, with detailed standards mapping provided in Appendix A.

Forward-looking statements, targets, assumptions and projections are based on reasonable and supportable information available at the reporting date and are subject to uncertainty and changing circumstances. Actual outcomes may differ from those expressed or implied. Such information will be updated or revised where required by applicable laws, regulations or reporting requirements.

9

PART A

GOVERNANCE

9. GOVERNANCE OF SUSTAINABILITY-RELATED AND CLIMATE-RELATED RISKS AND OPPORTUNITIES

9.1 GOVERNANCE FRAMEWORK AND RESPONSIBILITIES

APL governs sustainability-related and climate-related risks and opportunities through its existing governance structure. Oversight extends to matters that may affect strategy, operations, regulatory compliance, financial performance, resilience, access to finance, cost of capital and long-term enterprise value.

Governance Level	Principal Responsibility
Board of Directors	Oversees material sustainability-related and climate-related risks and opportunities and their implications for strategy, risk management, capital allocation, resilience and long-term value.
Audit Committee	Supports the Board through oversight of sustainability and climate-related matters, including risks, opportunities, strategies, targets, performance, compliance and disclosures.
Management Sustainability Committee	Coordinates implementation, monitors material initiatives and supports the preparation and review of sustainability-related disclosures.
Sustainability Focal Persons	Support data ownership, KPI monitoring, risk and opportunity identification, source documentation and escalation within their respective functions.
Operational and Support Functions	Implement applicable controls, initiatives and monitoring activities.

Material information flows from operational and support functions to management and, where appropriate, to the Audit Committee and the Board.

Governance structure



9.2 BOARD AND AUDIT COMMITTEE OVERSIGHT

The Board maintained overall oversight of sustainability-related and climate-related risks and opportunities, including their implications for strategy, risk management, operational resilience and long-term enterprise value.

The Board's general oversight mandate covers strategy, risk, capital allocation and long-term value. The Audit Committee's Terms of Reference require periodic review of sustainability and DE&I strategies, priorities, targets, performance and disclosures. The Management Sustainability Committee coordinates implementation, evidence and management review within that delegated structure.

Sustainability matters were considered by the Audit Committee on 10 August 2025 and by the Board on 11 August 2025.

The Management Sustainability Committee approved the FY2026 scenario architecture, assessment methodology, financial-sensitivity logic and outputs, resilience conclusions and related reporting positions on 10 August 2026, with changes incorporated in the final report. The Board approved this Sustainability and Climate Report on 25 August 2026.

During the FY2026 reporting cycle, the Audit Committee reviewed:



9.3 MANAGEMENT COORDINATION, INFORMATION FLOW AND ESCALATION

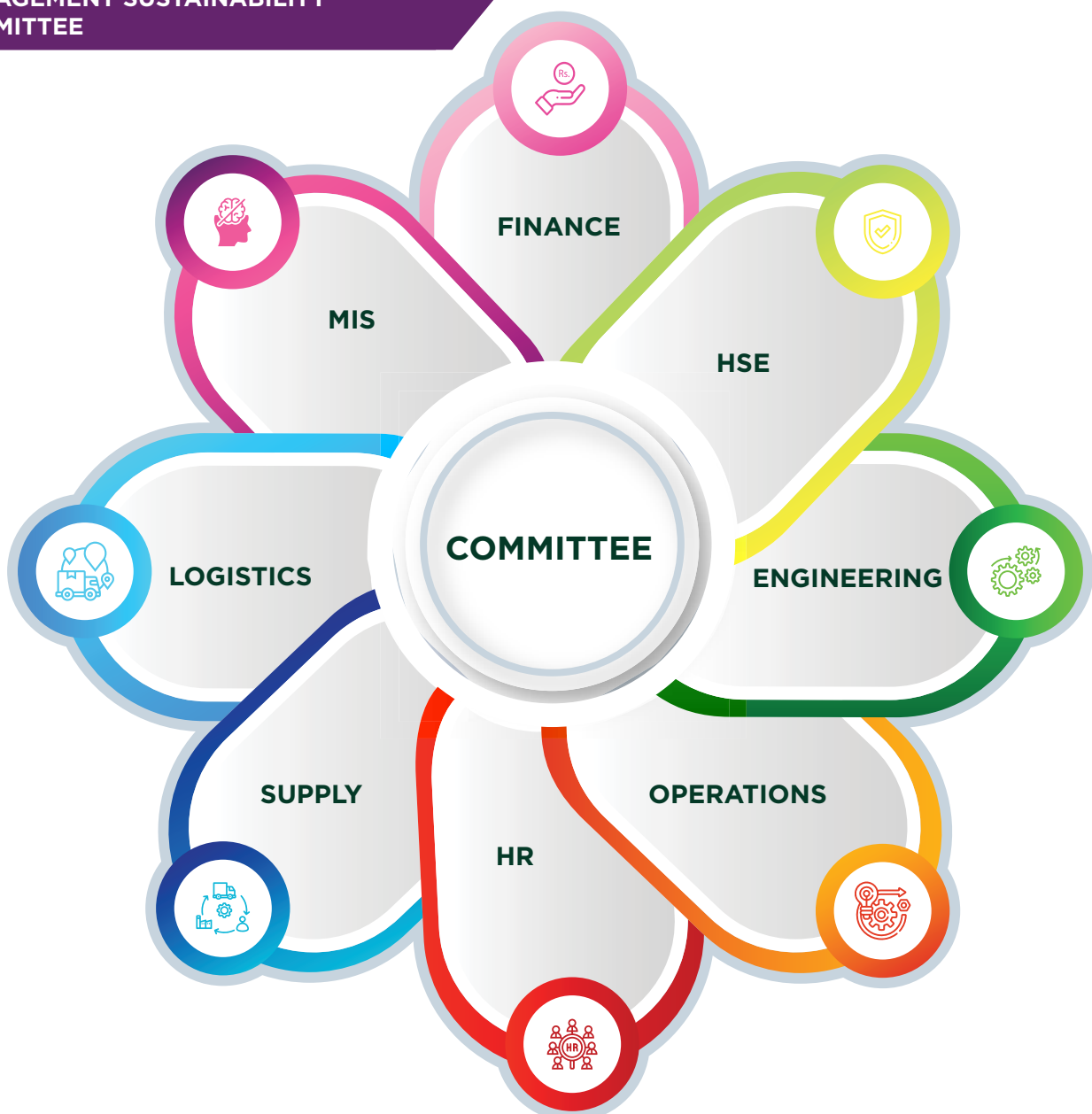
The Management Sustainability Committee coordinated sustainability and climate-related matters across APL and supported the consolidation and review of material metrics, assumptions, risks and opportunities.

Operational information relating to HSE, environmental performance, energy, infrastructure, logistics, customers, workforce, financial effects and regulatory matters is reviewed through established management and governance channels. Material matters are escalated according to their severity, financial significance, regulatory implications, operational impact, reputational effect and potential influence on APL's prospects.

Material sustainability and climate-related information is reported through the annual reporting cycle, with matters of material operational, financial, regulatory or reputational significance escalated outside that cycle as required.

Detailed reporting controls, source documentation and review procedures are described in Section 15.

MANAGEMENT SUSTAINABILITY COMMITTEE



9.4 SKILLS AND CAPABILITY

During FY2026, APL strengthened sustainability and climate-related capability through HSE and process-safety training, emergency preparedness, environmental-compliance awareness, ISO 9001-related development, GHG accounting, climate-risk assessment and preparation of IFRS S1 and IFRS S2 disclosures.

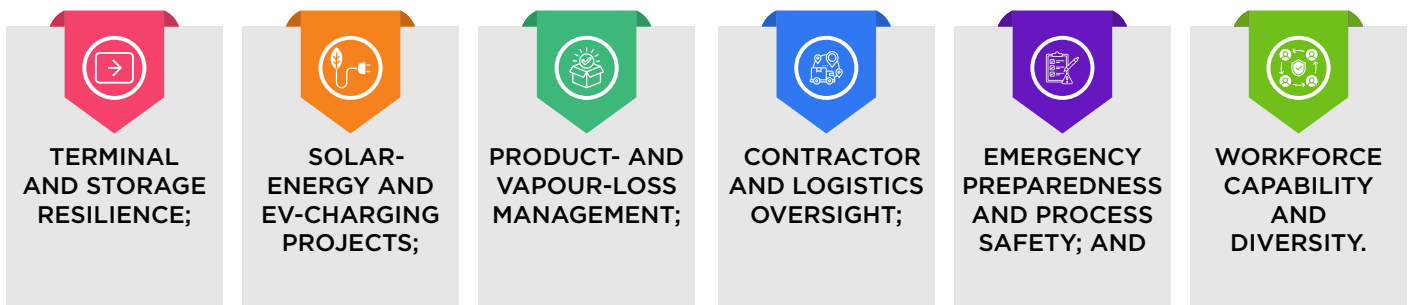


These activities enhanced APL's ability to identify, assess, manage and report sustainability-related and climate-related risks and opportunities.

The capability process considers the technical requirements of matters placed before management, the Audit Committee and the Board, the experience available within APL and the need for focused briefings or specialist support. FY2026 capability needs were addressed through GHG-accounting, climate-risk, financial-effects and reporting work supported by relevant operational, finance, QHS&E and sustainability personnel.

9.5 INTEGRATION WITH STRATEGY, CAPITAL ALLOCATION AND PERFORMANCE

Sustainability-related and climate-related considerations were incorporated into operational planning, infrastructure development, environmental management, logistics, workforce initiatives and capital-allocation decisions. Principal areas included:



Related decisions considered operational requirements, regulatory obligations, risk exposure, financial feasibility, expected efficiency and asset resilience.

Major transactions and significant capital proposals are considered through APL's normal approval process, which evaluates financial feasibility, operational requirements, regulatory and HSE implications, asset resilience and other material risks. The FY2026 scenario outputs were completed after the relevant FY2026 plans and capital decisions and therefore were not embedded in those approvals; the approved outputs form an input to FY2027 risk, insurance, resilience and capital-planning reviews.

The climate-scenario and sensitivity analyses were completed but were not incorporated into FY2026 strategic plans, budgets, asset valuations or capital-allocation models. The Management Sustainability Committee approved the scenario architecture, methodology, financial-sensitivity logic, outputs and resilience conclusions on 10 August 2026. The approved outputs will inform FY2027 enterprise-risk review, insurance renewal, capital planning, terminal resilience actions and strategic monitoring.

The Audit Committee's Terms of Reference require periodic review of sustainability and DE&I strategies, priorities, targets and performance. No executive-management remuneration was linked to climate-related considerations during FY2026; the applicable percentage was therefore 0%.

Management did not identify or separately document any specific material trade-off between sustainability-related or climate-related risks and opportunities during FY2026. Future material trade-offs will be documented in the relevant investment or management decision paper.

9.6 GOVERNANCE ENHANCEMENT PRIORITIES

APL'S GOVERNANCE PRIORITIES FOR SUBSEQUENT REPORTING CYCLES ARE:

Priority	FY2026 completed position	Continuing enhancement
Climate scenario analysis	Four NGFS-aligned scenarios, three report horizons and quantitative sensitivities completed.	Refresh annually and after material changes.
Risk quantification	Five-point comparative scoring, residual risk bands, terminal screening and financial sensitivity completed.	Replace screening proxies with engineering data where available.
Financial-effect attribution	Terminal physical effects and company-wide transition effects quantified and linked to financial-statement channels.	Integrate approved outputs into ERM, planning and accounting reviews.
Emissions coverage	Scope 1 and location-based Scope 2 quantified; seven Scope 3 categories quantified and Category 4 partially quantified.	Maintain equipment-level refrigerant and fire-suppression gas records and annual leakage confirmation; develop pipeline and other unquantified transport-mode data, dealer-site data, supplier data and investee emissions data.
Dealer-site assessment	FY2026 sites treated outside Scope 1 and Scope 2 and screened under Category 14 as relevant but unquantified.	Complete contract-specific control and site-activity assessment.
Comparative reporting	FY2026 established as the baseline with defined methods and recalculation controls.	Apply consistent definitions and explain material methodology changes.



10

ETHICS AND RESPONSIBLE BUSINESS CONDUCT

Supplementary sustainability information. Section 10 is provided as additional sustainability information. It is supplementary to APL's first-year climate-related financial disclosures prepared on the transition basis described in Section 8.4 and does not alter the scope of the relief elected under IFRS S1.E5.



10.1 RESPONSIBLE BUSINESS CONDUCT FRAMEWORK

APL's responsible business conduct framework comprises the Code of Conduct, the Code of Conduct for Protection Against Harassment at Workplace and the ESG, DE&I and CSR Policy. Together, these establish expectations for ethical conduct, legal compliance, fair dealing, workplace dignity, environmental responsibility, inclusion and accountable disclosure.

Policy or Code	Principal Coverage
Code of Conduct	Legal and regulatory compliance, fair dealing, conflicts of interest, anti-bribery, confidentiality, accurate disclosure, record keeping, use of assets and workplace conduct
Code of Conduct for Protection Against Harassment at Workplace	Prevention of harassment, complaint and inquiry procedures, confidentiality, penalties and protection against retaliation
ESG, DE&I and CSR Policy	Environmental and social responsibility, sustainability governance, equal opportunity, inclusion, stakeholder engagement and community investment

ETHICS AND CONDUCT





10.2 ETHICAL CONDUCT, ANTI-CORRUPTION AND FAIR COMPETITION

The Code of Conduct applies to directors and employees and requires integrity, legal compliance, accurate disclosure, protection of confidential information and responsible use of Company assets. Conflicts between personal interests and APL's interests must be avoided.

Improper payments, unsupported expenditure and benefits that may create an actual or perceived obligation are prohibited. Payments to agents, contractors and service providers must reflect legitimate services, normal commercial terms and appropriate approval and documentation.

APL requires fair dealing with customers, suppliers, employees and other stakeholders. Collusion, bid-rigging, price manipulation, market allocation, misuse of privileged information and other practices that restrict fair competition are prohibited.



10.3 WHISTLEBLOWING, GRIEVANCES AND ANTI- HARASSMENT

Concerns relating to unethical conduct, workplace grievances, harassment, accounting, financial reporting, compliance and internal controls may be raised through the applicable management, governance and inquiry channels. Confidentiality and protection against retaliation apply in accordance with the relevant policies.

The anti-harassment framework establishes formal complaint and inquiry procedures, defined timelines, confidentiality requirements, potential penalties and protection against reprisal. The Inquiry Committee comprises three members, including at least one woman and one member of senior management.

A consolidated FY2026 count of employee grievances, harassment complaints, whistleblowing matters, Code of Conduct breaches and disciplinary actions was not available. Accordingly, no aggregate case count or zero-case conclusion is presented.



10.4 HUMAN RIGHTS, LABOUR STANDARDS AND INCLUSION

APL supports a respectful, safe and inclusive workplace. Equal opportunity applies to recruitment, hiring, promotion, training and other employment practices, without discrimination based on gender, religion, race, age, disability or another legally protected characteristic.

The ESG, DE&I and CSR Policy supports workforce diversity, inclusive workplace practices, gender mainstreaming, DE&I awareness and disciplinary action where discrimination or harassment occurs. Workforce composition, diversity, training and related performance are presented in Section 19.

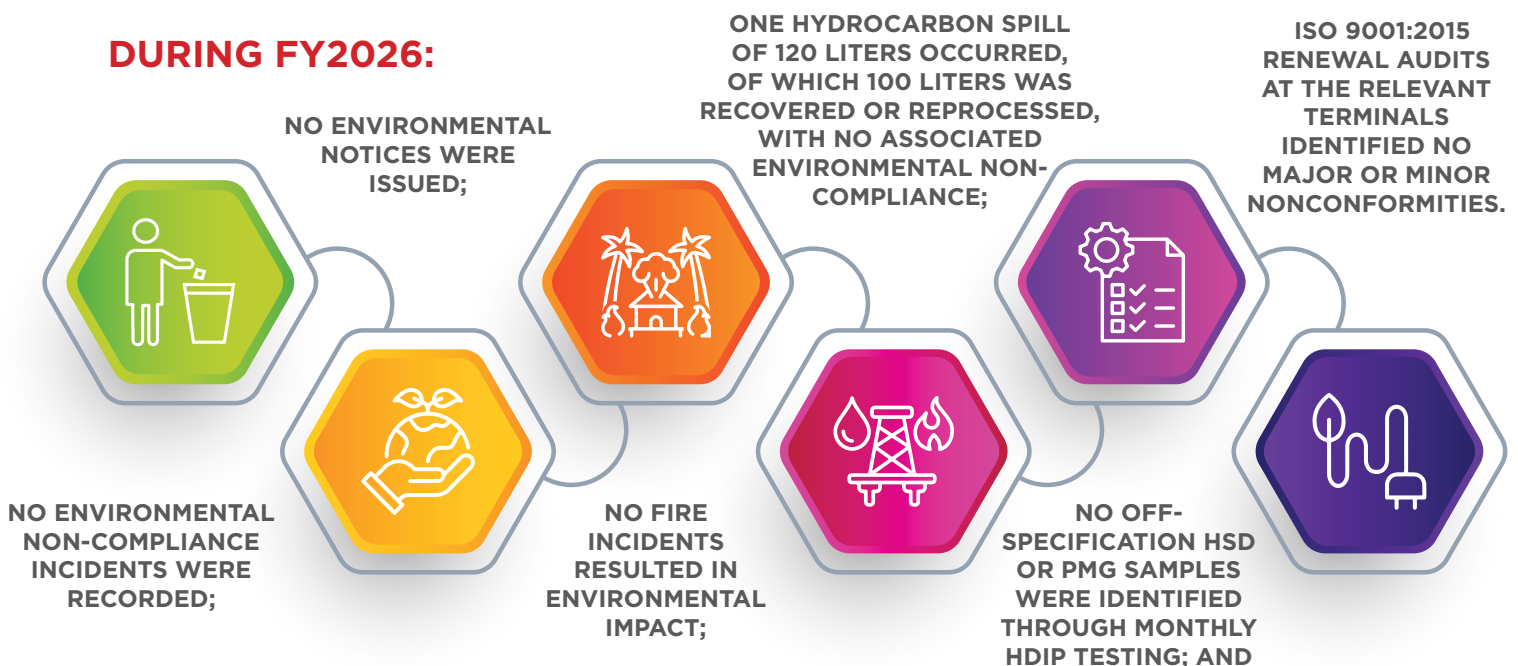


10.5 REGULATORY COMPLIANCE, PRODUCT QUALITY AND CUSTOMER SAFETY

APL is subject to corporate, petroleum-sector, environmental, HSE, product-quality, transportation, labour, financial-reporting and disclosure requirements.

From 1 July 2025, the Government applied a Climate Support Levy to specified petroleum products. During FY2026, APL paid PKR 4,169.69 million under this statutory levy. The amount is presented as a government-mandated regulatory payment and not as voluntary climate expenditure or climate-related capital deployment.

DURING FY2026:



A consolidated Company-wide count of all corporate, product, HSE and other regulatory notices, proceedings, fines and penalties was not available in a directly comparable form. No broader zero-case assertion is therefore made.

Product responsibility is supported through quality assurance, specification controls, safe storage and handling, terminal and retail operating standards, HSE requirements and fair customer dealings. Related operational and customer metrics are presented in Sections 18–20.



10.6 DATA PRIVACY AND INFORMATION PROTECTION

Directors and employees must protect confidential, customer, supplier, operational and price-sensitive information. Unauthorized disclosure, misuse of information and inappropriate use of information-technology resources are prohibited.

Quantitative FY2026 information on cybersecurity incidents, data-privacy breaches, affected records, system downtime and vulnerability remediation was not available for consolidated disclosure. No quantitative incident count or zero-breach assertion is presented.



10.7 RESPONSIBLE PROCUREMENT AND CONTRACTOR CONDUCT

Supplier and contractor selection considers technical capability, service reliability, regulatory compliance, HSE performance, relevant licences, training and safety history. Applicable contracts establish safety responsibilities, operating requirements and performance expectations.

During FY2026, 186 of 263 suppliers, or 71%, were screened against one or more HSE, ESG or compliance criteria. Screening coverage included:

Supplier Category	Suppliers Screened	Coverage
Equipment suppliers	91 of 130	70%
Maintenance contractors	18 of 25	72%
Waste-management contractors	3 of 4	75%
Environmental testing and monitoring vendors	4 of 6	67%
Security, janitorial and facility contractors	4 of 4	100%
IT and systems vendors	20 of 22	91%
Other suppliers	46 of 72	64%
Total	186 of 263	71%

Compliance-document coverage comprised tax registration for 94% of suppliers, HSE policies or undertakings for 46%, contractor-safety documentation for 30% and Code of Conduct or ethical-compliance acknowledgements for 23%. SECP or business-registration documentation was available for 46% of the suppliers to which that requirement was applied.

The screening percentages represent first-year coverage of selected HSE, ESG and compliance requirements and should not be interpreted as comprehensive sustainability due diligence across the entire value chain. Transport and logistics contractors are addressed separately in Section 20.

PART B-STRATEGY

11

BUSINESS MODEL, OPERATING CONTEXT AND STRATEGIC POSITIONING



11.1 BUSINESS MODEL AND VALUE CHAIN

APL operates as an Oil Marketing Company in Pakistan, procuring, storing, transporting, distributing and marketing petroleum products and related downstream energy services.

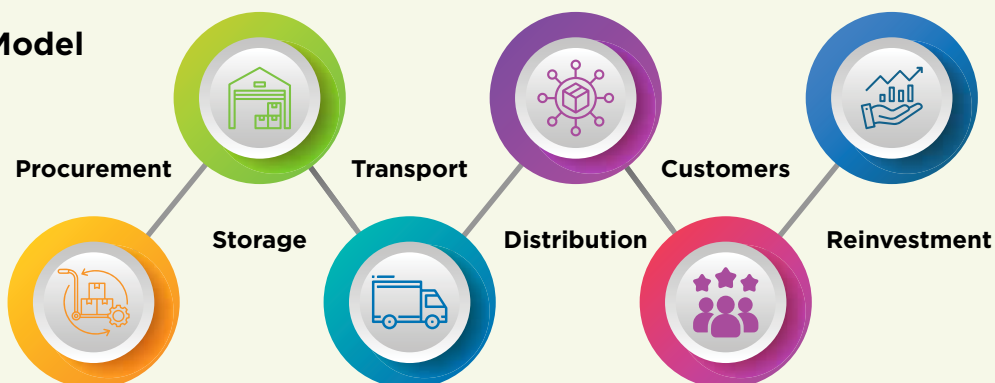
The business model extends from refinery supply and imports through terminal storage, contractor-operated transportation and distribution to retail, commercial, industrial, aviation, institutional and other customers. It also includes lubricants, LPG infrastructure, fuel-card services, selected non-fuel retail activities and EV charging facilities.

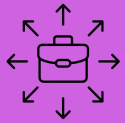




Sustainability-related and climate-related matters may affect these dependencies through energy and logistics costs, infrastructure exposure, environmental controls, workforce safety, contractor performance, customer demand, capital requirements and access to finance.

Business Model





11.2 OPERATING SCALE AND INFRASTRUCTURE

APL's nationwide infrastructure supports product availability, customer access and supply continuity.

During FY2026, 38 new retail outlets were commissioned and one site was revived. Verified terminal operating records show a maximum loading capacity of 400 KL per hour at Rawalpindi Bulk Oil Terminal. The Morgah LPG Storage and Filling Plant, with approximately 203 MT of storage capacity, supported product and service diversification.

Selected Business-scale Indicator	FY2026 Value (unit stated in indicator)
Terminals covered	9
Terminal throughput (million litres)	1,947,126
Terminal storage capacity (million litres; verified operating capacity in MT)	254.311 million litres; 209,859 MT
Retail outlets	817
Company-operated retail sites	46
Aviation fuel supplied (thousand MT)	222.209
Flights served	19,532
Aviation customers	89
Lubricants sales volume (million litres)	1.184
Contractor-operated tank lorries	431



These indicators illustrate the scale of activities exposed to operational, environmental, market and climate-related factors. Detailed performance metrics are presented in Sections 17–20.

Operating scale

9

Terminals

817

Retail outlets

1,947.126m

Litres throughput

525

Directly engaged people



11.3 OPERATING CONTEXT, DEPENDENCIES AND STRATEGIC OPPORTUNITIES

APL operates within Pakistan's regulated downstream petroleum sector. Its operating environment is influenced by global oil prices, exchange-rate movements, regulated margins, import dependence, fuel-demand patterns, infrastructure constraints, competition, taxation, environmental and HSE requirements, technological change and sustainability-related disclosure expectations.

Physical climate risks include flooding, heavy rainfall, extreme heat, water stress, power interruption and wider infrastructure disruption. These risks may affect terminals, storage facilities, logistics routes, retail sites, aviation operations, workforce safety, maintenance and supply continuity.

Transition risks include changes in environmental and emissions requirements, energy and logistics costs, customer demand, EV adoption, technology, contractor capability and financing or insurance conditions. These developments may influence revenues, operating expenditure, capital expenditure, asset utilisation and long-term demand.

APL manages these dependencies through preventive maintenance, emergency preparedness, backup systems, route optimization, contractor oversight, environmental controls and operational monitoring.

FY2026 INITIATIVES INCLUDED:

- **SOLAR ENERGY:**

APL generated 207,256 kWh of solar electricity from operating systems at Daulatpur Bulk Oil Terminal, Garrison Filling Station and Regional Office Karachi. A further 764.40 kW of solar capacity was under installation, installed with commissioning pending, or under planning at 30 June 2026.

- **EV CHARGING:**

60 kW at Model Filling Station, 50 kW at Rashakai and 120 kW at Hakla commissioned; 120 kW at Dandewal installed; Tandlianwala in progress; and 240 kW at F-9 Park View Filling Station under execution.

- **LOGISTICS EFFICIENCY:**

route optimization, order pairing, shipment consolidation, idle-time reduction, vehicle tracking and third-party inspection.

- **OPERATIONAL EFFICIENCY:**

increased loading capacity, energy management, product- and vapour-loss controls and digital

monitoring.

- **PRODUCT DIVERSIFICATION:**

LPG infrastructure, lubricants and selected customer-facing energy services.



These initiatives support operational efficiency, resilience and responsiveness to evolving customer and market requirements. They do not imply completion of projects that remained under implementation at 30 June 2026.



11.4 ENTERPRISE VALUE LINKAGE

Sustainability-related and climate-related matters may affect APL's prospects through product availability, sales volumes, margins, energy and logistics costs, infrastructure reliability, asset utilisation, capital expenditure, regulatory compliance, customer continuity, financing conditions and reputation.

Detailed risks, strategic responses and financial-effect channels are presented in Sections 12-14. Related emissions, environmental, workforce, logistics and customer metrics are presented in Sections 17-20.

The completed climate assessment indicates that physical and transition conditions could affect product availability, sales volumes, contribution margins, operating costs, capital requirements, asset utilisation, insurance, financing and cash flows. Across the selected physical-risk envelopes and horizons, risk-weighted terminal effects ranged from PKR 8.46 million to PKR 303.11 million.

The illustrative coincident cash envelope ranged from approximately PKR 44.46 million to PKR 5.35 billion. These amounts are management sensitivities and are not expected outcomes or recognised accounting adjustments. Detailed assumptions, ranges and limitations are presented in Sections 12 and 13.

STRATEGIC CONTEXT, RESILIENCE AND DECISION-MAKING

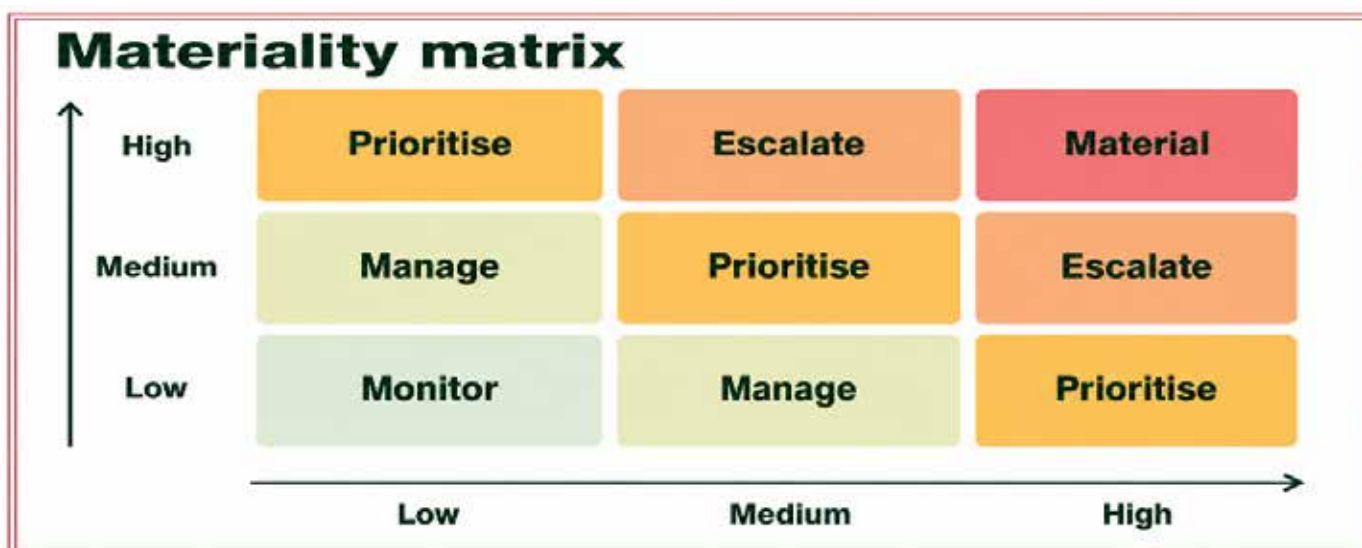
12.1 STRATEGIC MATERIALITY AND PRINCIPAL MATTERS

APL assesses sustainability-related and climate-related matters based on their potential effects on cash flows, access to finance, cost of capital, operational resilience and enterprise value. The assessment considers financial significance, likelihood, severity, time horizon, regulatory obligations, customer continuity, infrastructure exposure, workforce safety and value-chain dependencies.

The FY2026 GHG inventory reinforced the strategic significance of APL's value chain. Use of sold products represented 77.21% and purchased goods and services represented 22.37% of quantified Scope 3 emissions. Product demand, procurement, contractor logistics, energy management and transition-related developments are therefore central to APL's strategic assessment.

Strategic Matter	Horizon	Principal Relevance
Product demand and use-of-sold-products emissions	Medium to long term	May affect product mix, sales volumes, customer requirements and infrastructure planning
Procurement and supply continuity	Short to long term	Depends on suppliers, imports, storage and reliable supply infrastructure
Terminal, storage and logistics resilience	Short to long term	Physical disruption may affect throughput, distribution, customer service and operating costs
Energy use and operational emissions	Short to medium term	Electricity and fuel consumption affect emissions and operating expenditure
Process safety and environmental management	Short to long term	Affect workforce safety, asset protection, compliance and business continuity
Regulatory and disclosure requirements	Short to long term	May affect compliance costs, reporting systems, investment and financing conditions
Dealer-operated retail sites	Medium term	Boundary, energy, refrigerant and climate-exposure information remains incomplete
Solar, EV, LPG, lubricants and digitalisation	Short to medium term	Support efficiency, resilience, product diversification and emerging customer requirements

Detailed risk identification and prioritisation are presented in Section 14.



12.2 STRATEGY, RESILIENCE AND TRANSITION READINESS

Sustainability-related and climate-related considerations informed infrastructure development, operational controls, logistics, customer-facing initiatives and capital allocation during FY2026.



Principal developments included:

- maintaining verified Rawalpindi Bulk Terminal loading capacity of 400 KL per hour;
- generating 207,256 kWh of solar electricity from three operating systems with a combined capacity of 216.88 kW;
- progressing a further 764.40 kW solar development portfolio, comprising 470.00 kW under installation, 148.40 kW installed with commissioning pending and 146.00 kW under planning;
- commissioning EV chargers at Model Filling Station, Rashakai and Hakla, installing the Dandewal charger and progressing Tandlianwala and F-9 Park View Filling Station;
- implementing route optimization, order pairing, shipment consolidation and idle-time reduction across contractor logistics;
- maintaining 100% vehicle-tracking and third-party inspection coverage;
- expanding LPG, lubricants and retail activities; and
- strengthening emissions measurement, environmental monitoring, process safety and emergency preparedness.

APL did not have a formal climate transition plan during FY2026. The solar, EV charging, LPG, lubricants, digital and operational-efficiency initiatives described above are individual transition-readiness measures and are not presented as a formal climate transition plan.

APL's resilience depends on terminals, storage facilities, loading and pumping systems, utilities, access roads, logistics routes, retail sites, aviation operations and workforce capability. Relevant physical risks include flooding, heavy rainfall, extreme heat, water stress, power interruption and wider infrastructure disruption.

Heavy rainfall and flooding caused four hours of terminal downtime during FY2026, comprising two hours each at Shikarpur and Korangi. A further three hours of disruption at Shikarpur related to road access and law-and-order conditions.

Preventive maintenance, infrastructure inspections, backup power, firefighting and emergency systems, route monitoring, contractor coordination and alternative delivery arrangements support operational continuity. Verified terminal records identify indicative restart ranges of 3 to 4 hours for minor events, 2 to 4 days for moderate events and 1 to 2 months for severe events. These ranges are planning inputs rather than guaranteed recovery times. The limited disruption experienced during FY2026 does not establish resilience under more severe or prolonged climate conditions.

The completed analysis establishes APL's FY2026 climate-risk and financial-sensitivity baseline. The results were not embedded in FY2026 plans because the assessment was completed after those plans were approved. The Management Sustainability Committee approved the outputs on 10 August 2026 for use in FY2027 planning, insurance review and resilience actions.

Transition readiness pathway



12.3 Enterprise Value and Climate Scenario Status

Sustainability-related and climate-related matters may affect APL's enterprise value through product availability, sales volumes, margins, energy and logistics costs, infrastructure reliability, asset utilisation, maintenance, capital expenditure, regulatory compliance, customer continuity, insurance, access to finance and cost of capital.

Current strategic responses include infrastructure improvement, preventive maintenance, emergency preparedness, solar deployment, EV charging, logistics optimization, product diversification, environmental controls and workforce capability development. Detailed current and anticipated financial-effect channels are presented in Section 13.

Scenario selection and horizons

APL assessed the resilience of its strategy and business model using four NGFS Phase V pathways: Orderly Net Zero 2050, Delayed Transition, Current Policies and Fragmented World. The assessment covered the short term of 0 to 3 years, medium term of 3 to 6 years and long term of more than 6 years. The NGFS narratives were used to frame alternative physical and transition conditions.

International agreement alignment.

The NGFS Phase V Net Zero 2050 pathway is used as the lower-warming pathway aligned with the objectives of the Paris Agreement. This classification is used solely for climate scenario testing and does not represent an APL net-zero commitment, corporate target or emissions-reduction pledge.

Proportionality and methodology

The four-scenario approach was selected as proportionate to APL's exposure to both physical and transition risks, the availability of internal operational and financial information, the use of public climate and geographic screening sources, and the skills, analytical capabilities and resources available for the FY2026 assessment. The approach provided a decision-useful basis for screening the nine bulk oil terminals and testing company-wide transition sensitivities. APL-specific hazard scores, risk ratings and financial sensitivities were developed from internal information, public screening sources and documented management assumptions. They are not NGFS model outputs, and no probability was assigned to any scenario.

Macroeconomic and energy assumptions.

APL did not independently model scenario-specific GDP growth, inflation, foreign exchange rates, national energy mix, economy-wide electrification or national renewable-energy pathways. Their possible effects were represented through the NGFS Phase V scenario narratives and APL-specific management sensitivity assumptions for petroleum-product demand, EV adoption, contribution margins, operating costs, financing and insurance conditions, and capital expenditure. These assumptions were used for comparative scenario testing and do not constitute independent macroeconomic forecasts, energy-market projections or approved business forecasts.

Jurisdictional policy assumptions.

The assessment used Pakistan's regulated downstream petroleum market, regulated margins, fuel specifications, environmental and HSE requirements, evolving EV adoption and sustainability-disclosure expectations as the jurisdictional context. It did not assume a separate quantified Pakistan carbon price, emissions cap, petroleum phase-out date or mandatory EV pathway.

The FY2026 Climate Support Levy was treated as an observed transition-policy and regulated-pricing factor. It is not APL's internal carbon price and is not presented as a carbon credit, emissions offset or climate-related capital investment.

The NGFS Phase V narratives provide the external policy range, while APL-specific sensitivities remain management assumptions rather than policy forecasts.

Scenario	Physical condition	Transition condition	APL testing purpose
Orderly / Net Zero 2050	Lower-warming physical envelope	Early and sustained transition pressure	Demand change, EV adoption, emissions management, financing and planned adaptation
Delayed Transition	Lower-to-intermediate physical envelope	Abrupt and high transition pressure after delay	Margin pressure, compliance cost, accelerated investment and asset utilisation
Current Policies	Higher-warming physical envelope	Limited transition pressure	Flooding, heat, water stress, downtime, insurance and adaptation
Fragmented World	Higher-warming with additional combined stress	High and uneven transition pressure	Physical disruption, supply-chain volatility, financing, insurance and demand uncertainty

Note: Net Zero 2050 is an NGFS Phase V scenario used by APL as a lower-warming pathway aligned with the objectives of the Paris Agreement. Its use in this assessment does not constitute an APL net-zero commitment or target.

Terminal residual screening scores, corresponding risk bands and management priorities are presented in Section 14.3.

Quantified physical-risk envelope. The terminal model produced the following aggregate risk-weighted expected physical effects across the selected physical-risk envelopes and reporting horizons. Amounts are annual management sensitivities and not probabilities or expected losses.

Physical-risk envelope	Short term, 0–3 years (PKR million)	Medium term, 3–6 years (PKR million)	Long term, more than 6 years (PKR million)
Lower-warming envelope	8.46	23.37	58.66
Higher-warming envelope	23.55	92.35	303.11

Higher-warming long-term terminal sensitivity. The following risk-weighted expected physical effects support terminal prioritisation within the assessed boundary.

Terminal	Higher-warming long-term effect (PKR million)
Port Qasim Bulk Oil Terminal	76.43
Machike Bulk Oil Terminal	55.39
Mehmood Kot Bulk Oil Terminal	34.14
Shikarpur Bulk Oil Terminal	28.27
Daulatpur Bulk Oil Terminal	25.92
Rawalpindi Bulk Oil Terminal	24.19
Sahiwal Bulk Oil Terminal	21.86
Dera Ismail Khan Bulk Oil Terminal	20.21
Korangi Bulk Oil Terminal	16.71

Nine bulk oil terminals were assessed for flooding, intense rainfall, coastal and cyclone exposure, extreme heat, water stress, utility interruption and access disruption. Verified FY2026 operating inputs used in the assessment comprised aggregate terminal throughput of 1,947,126,037 litres and operating storage capacity of 209,859 MT. The assessment combined approved terminal pins, public

hazard screening, validated FY2026 events, asset criticality, financial exposure and documented controls. Port Qasim and Machike produced the highest overall terminal screening exposures, while Port Qasim, Machike and Mehmood Kot produced the highest higher-warming long-term financial sensitivities. The rankings and amounts support prioritisation and do not represent surveyed flood-depth conclusions, engineering failure probabilities or forecasts.

A supplementary desktop screen used published long-period climate normals and public geographic proxies. Port Qasim, at approximately 6 m above sea level, and Korangi, at approximately 9 m above sea level, were identified as very low-lying coastal or creek settings, while Daulatpur, at approximately 46 m above sea level, was identified as low-lying. Public screening also identified nearby rivers, canals, creeks and access crossings relevant to terminal prioritisation. These elevations, locations and approximate distances are desktop-screening proxies and are not surveyed terminal levels, hydrological conclusions or engineering-design inputs.

Heavy rainfall and flooding caused four hours of terminal downtime during FY2026, comprising two hours each at Shikarpur and Korangi. No related inventory loss, emergency or remediation cost, additional logistics cost, lost revenue or lost contribution was separately identified. A further three hours of Shikarpur access disruption related to road and law-and-order conditions and was not classified as climate-related. Historical zero values do not imply that future exposure is zero.

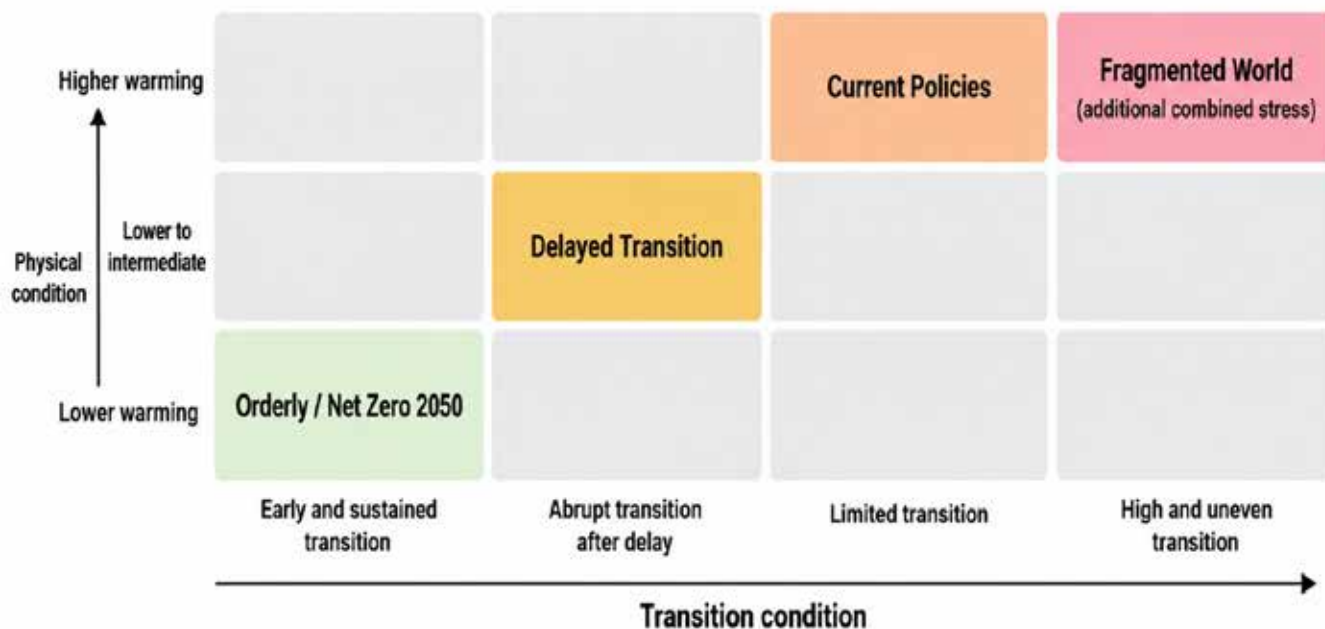
APL is assessed as operationally resilient over the short term under the scenarios considered, supported by its terminal network, preventive maintenance, emergency and firefighting systems, backup arrangements, contractor coordination, insurance and current diversification initiatives. Medium- and long-term resilience is conditional on targeted adaptation, product and service diversification, reliable logistics and utilities, continued access to finance and insurance and integration of scenario results into budgets, capital allocation and asset decisions. The Delayed Transition long-term pathway has the highest quantified transition operating sensitivity and illustrative coincident cash envelope, while the Fragmented World long-term pathway presents the greatest qualitative combined operational challenge.

Financial capacity and funding. APL's approved FY2026–27 business plan provides the short-term capital and liquidity baseline, including a firm capital budget of PKR 12.030 billion, a total capital-budget envelope of PKR 17.137 billion and forecast cash payments for property, plant and equipment of PKR 3.577 billion. Climate-related and resilience measures use APL's normal approved capital-budget and treasury processes; no dedicated climate-finance facility or separately tagged climate funding source was approved for FY2026. This provides short-term flexibility within approved resources, while medium- and long-term capacity remains conditional on future operating performance, financing and insurance availability and project-specific approvals.

Asset adaptability. The assessed terminal network can be upgraded through drainage and flood controls, backup power, firefighting and detection systems, access and route measures, preventive maintenance and digital monitoring. Solar and EV infrastructure can be expanded in modular stages. The FY2026 assessment did not identify an approved decision to decommission a terminal because of climate risk; repurposing, major redevelopment or retirement would be considered only if future demand, regulation, asset condition or scenario triggers justify such action.

Resilience effect of investment. Solar deployment reduces dependence on grid electricity at operating sites; EV charging and product diversification broaden customer-service options; and terminal, logistics, backup-power and emergency investments support continuity and recovery capability. APL did not quantify avoided losses, return on investment or a separate climate-resilience benefit for these mixed-purpose projects.

NGFS scenario matrix



Net Zero 2050 is a scenario-testing pathway, not an APL net-zero commitment.

FINANCIAL EFFECTS,

13

CONNECTIVITY AND ENTERPRISE PLANNING



13.1 CURRENT FINANCIAL EFFECTS

Sustainability-related and climate-related matters affect APL through revenue continuity, energy and logistics costs, infrastructure maintenance, product handling, HSE and environmental controls, workforce capability and capital investment. Operational activity metrics supporting this assessment are presented in Sections 17–20 and are not treated as financial effects unless translated into revenue, expenditure, assets or cash flows.

Selected directly attributable FY2026 amounts were:

Financial-effect Area	FY2026 Amount (PKR million)	Financial Relevance
Net product gain	574.80	Inventory and product-reconciliation effect; not separately attributable to climate-related factors
Aviation electricity	61.61	Operating cost associated with facility energy consumption

Aviation operational fuel	10.35	Backup-generation and refuelling-equipment operating cost
Product-quality testing and certification	5.66	Product compliance and service-reliability expenditure
Health insurance and group life coverage	5.89	Workforce-related operating expenditure
Training	2.37	Workforce capability and operational-readiness expenditure
Spill-response materials	1.24	Environmental and emergency-preparedness expenditure
Climate Support Levy paid to the Federal Government*	4,169.69	Government-mandated levy on applicable petroleum products. The amount represents the gross FY2026 payment/remittance and is not presented as APL's voluntary climate expenditure or climate-related capital deployment.

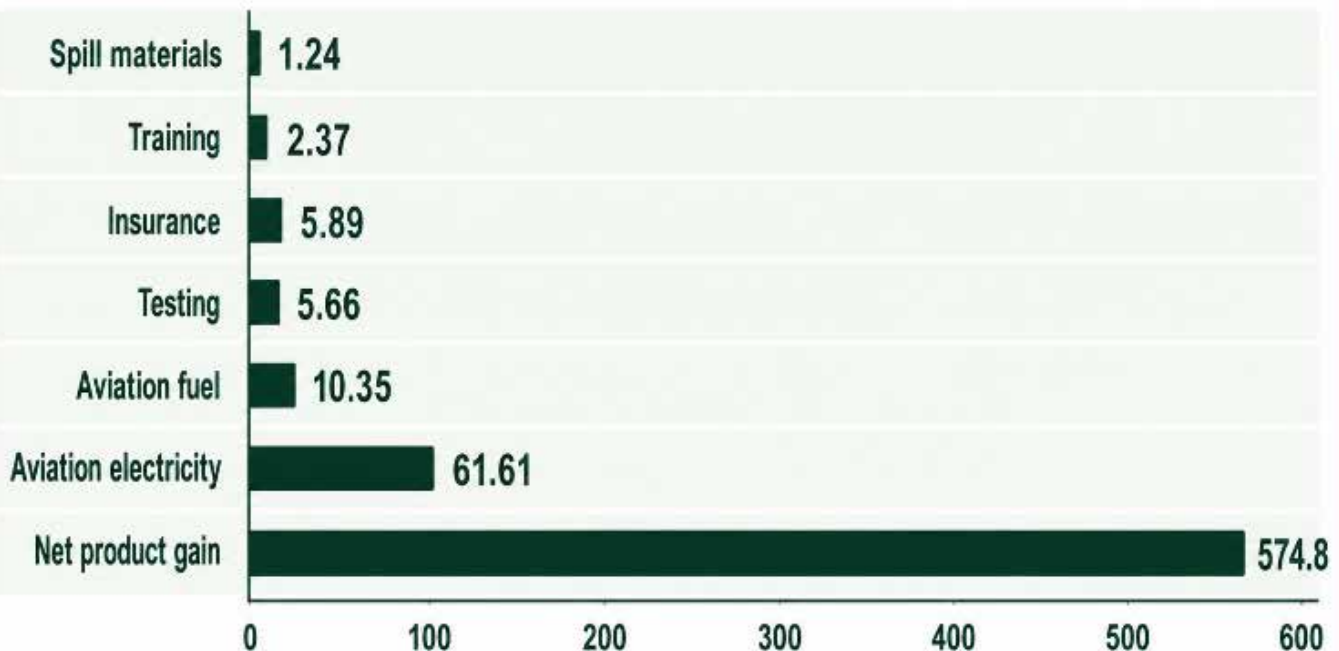
*The Climate Support Levy amount represents the gross statutory payment/remittance during FY2026. It should not, by itself, be interpreted as the net effect on APL's profit or margins because the levy forms part of the regulated petroleum-product pricing mechanism. Any related recovery through product prices is considered separately from the gross amount paid.

These amounts are presented individually and do not constitute a complete total of sustainability-related or climate-related expenditure. Avoided losses arising from safe operations, product quality, environmental controls and business-continuity measures were not monetized.

Revenue effects specifically attributable to sustainability-related or climate-related risks and opportunities were not separately identified for FY2026.

Selected current financial effects

PKR million





APL assesses anticipated financial effects over the time horizons defined in Section 8 and under the four climate scenarios described in Section 12.3. The NGFS Phase V Net Zero 2050 scenario is used as a lower-warming pathway aligned with the objectives of the Paris Agreement for scenario-testing purposes only. It does not represent an APL net-zero commitment or target.

Time Horizon	Anticipated Financial Effects
Short term — 0-3 years	Energy and logistics costs, maintenance, HSE and environmental controls, product-quality expenditure, temporary operational disruption and immediate infrastructure requirements
Medium term — 3-6 years	Changes in product mix and network utilisation, solar and EV investment, terminal and storage improvements, digital monitoring, emissions-management systems, insurance and contractor-compliance costs
Long term — more than 6 years	Changes in petroleum-product demand, asset utilisation, useful lives and impairment indicators, adaptation expenditure, financing conditions, insurance requirements and cost of capital

Physical disruption may affect product availability, sales and the timing of customer receipts. Transition-related developments may affect product demand, margins, energy and compliance costs and the timing and scale of capital investment.

The anticipated financial-effect sensitivities do not use independently forecast scenario-specific GDP, inflation, foreign exchange, national energy-mix, economy-wide electrification or renewable-energy variables. The quantified amounts instead reflect APL-specific management assumptions for petroleum-product demand, EV adoption, contribution margins, operating costs, financing and insurance conditions, and capital expenditure under each NGFS narrative. The amounts are management sensitivities and not independent macroeconomic forecasts, energy-market projections, approved budgets or business forecasts.

Illustrative coincident cash envelope. The table combines terminal physical effects, company-wide transition operating sensitivity and separate transition capital sensitivity only to test coincident pressure at each horizon. The values are annual management sensitivities, are not probability-weighted and are not cumulative discounted cash-flow projections or expected financial exposures.

Scenario	Short term, 0-3 years (PKR million)	Medium term, 3-6 years (PKR million)	Long term, more than 6 years (PKR million)
Orderly / Net Zero 2050	322.89	1,435.75	4,060.89
Delayed Transition	44.46	2,242.04	5,348.58
Current Policies	47.10	495.73	1,512.64
Fragmented World	287.10	1,520.64	3,498.83

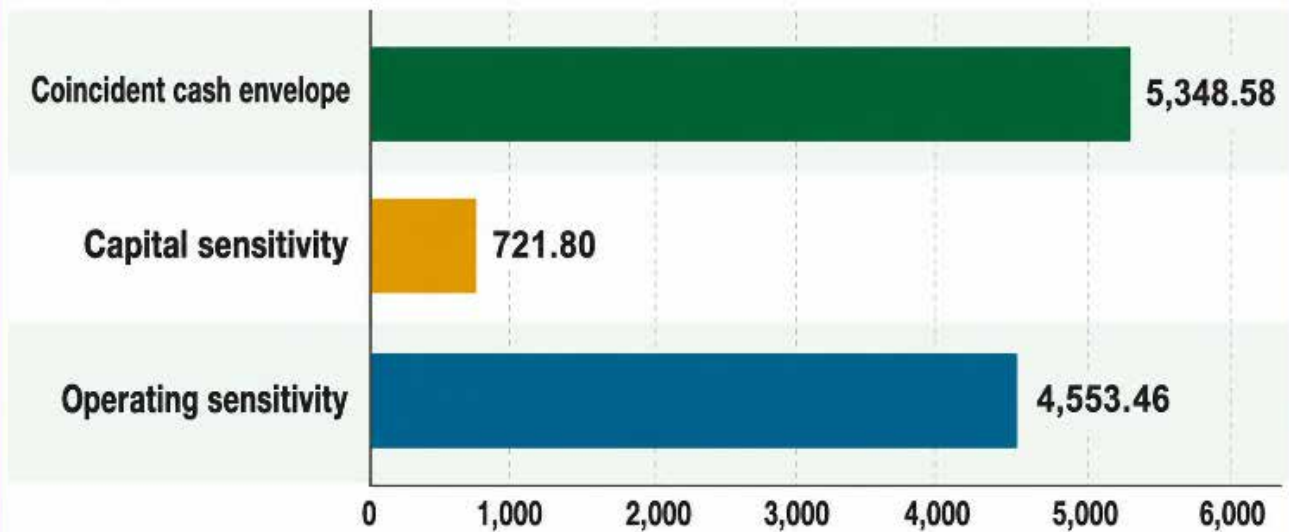
Note: The amounts reflect APL-specific management sensitivities under the selected NGFS narratives. They are not based on independently prepared macroeconomic, national energy-mix or economy-wide electrification forecasts.

Selected anticipated physical and transition effects have therefore been quantified as management sensitivities. The long-term Delayed Transition pathway produces the highest transition operating sensitivity of PKR 4.55 billion and the highest illustrative coincident cash envelope of PKR 5.35

billion. Transition capital sensitivity is presented separately and reaches PKR 721.80 million in that pathway. The long-term Fragmented World pathway presents the greatest qualitative combined operational challenge. Other potential effects remain directional where reliable quantification was not available, and none of the sensitivity results was incorporated into FY2026 budgets, forecasts, asset valuations or cash-flow projections.

Transition financial sensitivities

PKR million



13.3 FINANCIAL-STATEMENT AND ENTERPRISE-PLANNING CONNECTIVITY

Sustainability-related and climate-related matters may affect the following financial-statement areas:

Matter	Potential Financial-statement Effect
Product handling, gains and losses	Inventory quantities and valuation, cost of sales and gross margin
Electricity, fuel and contractor logistics	Cost of sales, operating and distribution expenditure and accrued liabilities
Solar, EV, terminal and storage infrastructure	Property, plant and equipment, capital work in progress, depreciation and asset utilisation
Maintenance and resilience measures	Repairs and maintenance, operating expenditure and capital expenditure where recognition criteria are met
HSE, environmental and product-quality controls	Operating expenditure, provisions, contingent liabilities and customer-related obligations
Physical damage or prolonged disruption	Asset carrying values, useful lives, impairment indicators, restoration costs, insurance recoveries and business-interruption effects
Workforce capability	Administrative and operating expenditure and workforce productivity
Financing and insurance	Finance costs, access to capital, premiums, deductibles and retained risk

Next-period carrying-amount assessment. Based on the information reviewed as at 30 June 2026, management did not identify any specific climate-related matter that creates a significant risk of material adjustment to the carrying amount of an asset or liability in APL's audited financial statements within the next annual reporting period ending 30 June 2027. Accordingly, no specific asset or liability line item has been identified as being subject to such a risk. Finance will reassess this conclusion through APL's normal interim and annual financial-reporting processes and disclose any material change.

APL's approved FY2026-27 business plan provides a short-term normal-business baseline comprising:

Planning Indicator	Approved Baseline (PKR billion)
Net sales	546.978
Operating expenses	11.519
Firm capital budget	12.030
Total capital-budget envelope	17.137
Forecast cash payments for property, plant and equipment	3.577

The capital program includes terminal and pipeline development, LPG infrastructure, EV charging, information technology, engineering and retail-network investment. These amounts were prepared using ordinary business assumptions and were not derived from defined physical or transition scenarios.

The budget was not separately divided between climate-related, other sustainability-related and general business expenditure. However, fixed-asset records separately identified actual FY2026 additions of PKR 7.283 million for solar assets and PKR 13.932 million for EV-charging assets. Total identifiable FY2026 climate-related capital deployment was therefore PKR 21.214 million. This amount is separate from future budgets, forecast PPE payments and scenario-based capital sensitivities. APL did not calculate a variance between the approved business baseline and alternative climate scenarios.



Selected current financial effects have been quantified where directly attributable. APL also quantified selected anticipated physical and transition financial effects using management sensitivity assumptions applied to the four climate scenarios and three reporting horizons.

The scenario classifications and the status of the NGFS Phase V Net Zero 2050 pathway are explained in Section 12.3. Scenario labels are analytical pathways and do not represent APL commitments or corporate targets.

The assessed terminal asset boundary and principal quantified outputs are summarised below.

Measure	Value, PKR million unless stated	Basis or interpretation
Bulk oil terminals assessed	9	Assessment boundary
Terminal historical cost	8,362.47	reviewed fixed-asset records
Terminal accumulated depreciation	4,217.24	reviewed fixed-asset records

Terminal net book value	4,145.23	Historical cost less accumulated depreciation
Total Company assets	139,456.377	Approved denominator reconciled to APL's audited statement of financial position at 30 June 2026
Assets vulnerable to transition risk	4,145.23	reviewed net book value of the nine assessed bulk oil terminals
Percentage of total assets vulnerable to transition risk	2.97%	PKR 4,145.23 million divided by total assets of PKR 139,456.377 million
Assets vulnerable to physical risk	4,145.23	reviewed net book value of the nine assessed bulk oil terminals
Percentage of total assets vulnerable to physical risk	2.97%	PKR 4,145.23 million divided by total assets of PKR 139,456.377 million
Replacement-value proxy	26,466.06	Insurance-allocation proxy; not an independent valuation
Inventory exposure ceiling	45,772.84	Insurance stock sublimits; not expected inventory
Physical sensitivity range	8.46 to 303.11	Risk-weighted terminal effects across physical envelopes and horizons
Highest transition operating sensitivity	4,553.46	Delayed Transition, long term
Highest transition capital sensitivity	721.80	Delayed Transition, long term
Illustrative coincident cash envelope	44.46 to 5,348.58	Physical, transition operating and separate transition capital sensitivities combined only as an internal stress envelope

For the cross-industry asset-exposure metrics, APL used total assets of PKR 139,456.377 million reported in its audited statement of financial position at 30 June 2026 as the approved denominator. The net book value of the nine assessed bulk oil terminals, amounting to PKR 4,145.23 million, was used as the carrying amount of assets identified as vulnerable to both transition and physical climate risks.

The following linked cross-industry metrics were calculated for FY2026:

Cross-industry metric	Amount, PKR million unless stated	Percentage or basis
Total Company assets	139,456.377	Approved denominator reconciled to the audited statement of financial position at 30 June 2026
Assets vulnerable to transition risk	4,145.230	2.97% of total assets
Assets vulnerable to physical risk	4,145.230	2.97% of total assets
Solar assets aligned with climate-related opportunities	56.595	Approved carrying amount
EV-charging assets aligned with climate-related opportunities	58.020	Approved carrying amount
Total assets aligned with climate-related opportunities	114.615	0.08% of total assets
FY2026 solar capital deployment	7.283	Actual fixed-asset additions

FY2026 EV capital deployment	13.932	Actual fixed-asset additions
Total FY2026 climate-related capital deployment	21.214	Actual solar and EV fixed-asset additions

For the IFRS S2 cross-industry asset-exposure metrics, APL used total assets of PKR 139,456.377 million reported in its audited statement of financial position at 30 June 2026 as the approved denominator. The reviewed net book value of the nine assessed bulk oil terminals, amounting to PKR 4,145.230 million, was classified as vulnerable to both transition and physical climate risks. This represents 2.97% of total assets for each risk category.

The terminals were classified as vulnerable to transition risk because changes in petroleum-product demand, electrification, environmental requirements, technology, operating costs, financing and insurance conditions may affect their utilisation and economic performance. They were classified as vulnerable to physical risk based on the approved terminal-level assessment of flooding, extreme rainfall, heat, water stress, coastal conditions and related operational hazards.

The same terminal asset base appears under both transition and physical risk because the two metrics describe different sources of exposure. The amounts are not additive. The exposure calculations use asset carrying amounts and are separate from the physical and transition financial sensitivities presented in this section.

For transition-risk and physical-risk exposure, the FY2026 asset-level assessment covered the nine bulk oil terminals. Non-terminal assets were not added to these exposure numerators because they were outside the approved terminal asset-level assessment. Accordingly, the disclosed percentages represent assets identified as vulnerable under the approved assessment boundary and do not imply that other assets or business activities cannot be affected indirectly by climate-related developments.

APL identified solar assets with a approved carrying amount of PKR 56.595 million and EV-charging assets with a approved carrying amount of PKR 58.020 million as aligned with climate-related opportunities. Their combined carrying amount at 30 June 2026 was PKR 114.615 million, representing 0.08% of total assets.



Actual FY2026 climate-related capital deployment amounted to PKR 21.214 million, comprising solar-asset additions of PKR 7.283 million and EV-charging asset additions of PKR 13.932 million. The carrying amounts, fixed-asset additions and total-assets denominator are reconciled to approved records and the audited financial statements. Future budgets, forecast capital payments, scenario sensitivities and unclassified mixed-purpose expenditure are excluded. Opportunity-aligned carrying amounts and FY2026 capital additions are separate stock and flow measures and are not additive.

The model identifies potential effects on property, inventory, business interruption, emergency and remediation costs, logistics, insurance recovery, demand, contribution margin, operating expenditure, capital expenditure and cash flows. The results are management sensitivities and are not forecasts, expected losses, approved budgets, valuations, impairment conclusions, provisions, insurance claim estimates or recognised accounting adjustments. The model outputs do not, by themselves, indicate a significant risk of material adjustment to asset or liability carrying amounts within the next annual reporting period. Management's next-period carrying-amount assessment is presented in Section 13.3.

Public coordinates are screening points rather than surveyed site boundaries. Surveyed terminal elevations, lowest critical-point elevations and entrance elevations were unavailable. Public locality or area elevation proxies were used only for desktop screening and require verification through site survey, GIS and engineering review. Actual insurance recovery remains subject to policy terms, exclusions, evidence and insurer assessment.

PART C — RISK MANAGEMENT

RISK MANAGEMENT AND INTERNAL CONTROLS

14

14.1 RISK MANAGEMENT FRAMEWORK

APL integrates sustainability-related and climate-related risks and opportunities into its enterprise risk management framework rather than managing them through a separate process. The framework covers identification, assessment, prioritization, treatment, monitoring and escalation of matters that may affect operations, compliance, safety, resilience, financial performance or enterprise value.



The principal process is:

Stage	Application
Identification	Identify sustainability-related and climate-related risks and opportunities across operations, assets and the value chain
Assessment	Evaluate likelihood, severity, exposure, vulnerability, time horizon and financial and regulatory relevance
Prioritization	Compare risks according to their potential effect on safety, compliance, supply continuity, financial performance and enterprise value
Treatment	Apply controls, mitigation, adaptation or opportunity-development measures
Monitoring	Review incidents, disruption, operating performance, changing exposure and control effectiveness
Escalation	Report material matters through management, the Audit Committee and the Board

This process is connected with APL's strategic, commercial, operational, financial, compliance, HSE, technology and business-continuity risk categories.



14.2 RISK AND OPPORTUNITY IDENTIFICATION

APL considers its business model, terminals and storage infrastructure, company-operated retail sites, Aviation operations, contractor logistics, suppliers, workforce, customers, utilities, digital systems and regulatory environment when identifying sustainability-related and climate-related risks and opportunities.

The principal identification areas are:

Area	Matters Considered
Operations and infrastructure	Storage and loading reliability, product handling, equipment condition, access, utilities, emergency preparedness and business interruption
Physical climate	Flooding, heavy rainfall, extreme heat, water stress, storms, grid instability and disruption of supporting infrastructure
Transition	Environmental and emissions requirements, energy costs, technology, EV adoption, changing demand, disclosure expectations and financing conditions
Logistics and value chain	Supply continuity, contractor capability, route disruption, fuel use, vehicle compliance and supplier performance
HSE and environment	Process safety, workforce safety, spills, waste, environmental monitoring and compliance
Workforce and conduct	Capability, turnover, workplace conduct, DE&I, training and responsible business behaviour
Technology and data	Cybersecurity, system reliability, data availability, reporting controls and continuity of critical systems
Financial and market	Oil-price volatility, regulated margins, competition, demand, operating costs, capital requirements, insurance and access to finance

Opportunities include solar energy, energy efficiency, EV charging, logistics optimization, digital monitoring, infrastructure resilience, workforce capability and product diversification.

Climate scenario analysis informed opportunity identification by testing energy costs, EV adoption, product demand, financing and insurance conditions and physical disruption across the three horizons. Opportunities were prioritised where they were relevant to APL's operations, feasible within normal approval processes and supportive of efficiency, continuity or diversification. No scenario probability or separate opportunity revenue was assigned.

14.3 ASSESSMENT, CLASSIFICATION AND PRIORITIZATION

Risks and opportunities are assessed using reasonable and supportable information available without undue cost or effort. The assessment considers:

- likelihood and potential severity;
- site, asset, operational and value-chain exposure;
- vulnerability and recovery capability;
- safety and environmental consequences;
- financial and regulatory relevance;
- short-, medium- and long-term effects;
- existing and planned controls; and
- APL's ability to prevent, mitigate, transfer, monitor or respond.

Higher priority is assigned to matters that could materially affect fuel supply, workforce or process safety, environmental compliance, infrastructure resilience, customer continuity, cash flows or enterprise value.

Climate-related risks are classified as:

Classification	Principal Exposure
Acute physical risk	Flooding, intense rainfall, storms, access disruption and event-driven infrastructure damage
Chronic physical risk	Higher temperatures, prolonged heat, changing rainfall patterns, water stress and continuing equipment pressure
Policy and regulatory transition risk	Environmental, emissions, transport and sustainability-disclosure requirements
Market transition risk	Changes in customer demand, petroleum-product use, EV adoption and product mix
Technology transition risk	Adoption of lower-emission technologies, digital systems and modernised infrastructure
Value-chain transition risk	Contractor fuel use, supplier capability, logistics costs and delivery continuity
Financing and stakeholder risk	Insurance terms, lender expectations, access to finance, cost of capital and reputation
Climate-related opportunity	Solar energy, efficiency, EV charging, operational optimization and product diversification

The risks are interconnected. Severe weather may affect electricity supply, access routes and terminal operations simultaneously, while regulatory, technological and market developments may collectively affect demand, expenditure and capital allocation.

APL applied a comparative five-point physical-risk screening methodology using base hazard exposure and asset criticality, adjusted for scenario, time horizon and validated event information. Documented controls were reflected through a conservative control credit to derive residual screening scores. Residual scores are classified as Low at 5 or below, Moderate above 5 to 10, High above 10 to 15 and Very High above 15. The scores support prioritisation and do not represent engineering failure probabilities, actuarial probabilities or standalone financial-materiality conclusions.

Terminal Residual Climate-risk Screening

The final climate-scenario assessment produced the following comparative residual screening scores for the nine bulk oil terminals:

Terminal ID	Terminal	Residual Screening Score	Residual Risk Band	Management Priority
T08	Port Qasim Bulk Oil Terminal	18.8	Very High	High
T02	Machike Bulk Oil Terminal	17.5	Very High	High
T06	Sahiwal Bulk Oil Terminal	13.4	High	Medium
T09	Dera Ismail Khan Bulk Oil Terminal	13.4	High	Medium
T05	Shikarpur Bulk Oil Terminal	11.9	High	Medium

T04	Mehmood Kot Bulk Oil Terminal	11.8	High	Medium
T03	Korangi Bulk Oil Terminal	10.6	High	Medium
T01	Rawalpindi Bulk Oil Terminal	10.1	High	Medium
T07	Daulatpur Bulk Oil Terminal	9.5	Moderate	Monitor

Port Qasim and Machike recorded the highest residual screening scores and were assigned high management priority. The remaining terminals require medium-priority monitoring and resilience actions, except Daulatpur, which remains under monitoring.

The scores are comparative screening outputs and do not represent engineering failure probabilities, actuarial probabilities, surveyed flood-depth conclusions or forecasts of actual damage or financial loss.

The formal model risk band is derived from the score thresholds. The separate management-priority label used in the dashboard translates the screening result into an action priority and does not replace the model risk band.

The completed terminal assessment contains 108 terminal-scenario-horizon records across nine bulk oil terminals. It considers hazard exposure, asset criticality, existing controls, residual risk and time horizon. Retail, Aviation and non-terminal assets are addressed qualitatively unless separately quantified. Port Qasim and Machike are the highest-priority screening locations, while Port Qasim, Machike and Mehmood Kot have the highest higher-warming long-term financial sensitivities.

Quantified physical-risk envelopes and terminal effects are presented in Section 12.3. Combined scenario cash sensitivities, asset exposure and financial-effect limitations are presented in Sections 13.2–13.4.

Terminal management priorities

High	Port Qasim		Machike	
Medium	Sahiwal	Dera Ismail Khan	Shikarpur	
	Mehmood Kot	Korangi	Rawalpindi	
Monitor	Daulatpur			



14.4 MONITORING, RESPONSE AND ESCALATION

APL monitors sustainability-related and climate-related risks through operating performance, incidents and disruption, inspections, preventive maintenance, environmental monitoring, contractor performance, energy and emissions information and regulatory developments.

Principal responses include:

Risk Area	Monitoring and Response
Process safety and emergencies	Firefighting systems, emergency arrangements, inspections, permit-to-work controls, drills and incident reporting
Physical climate and infrastructure	Weather and access monitoring, drainage controls, preventive maintenance, backup power and continuity planning
Logistics	Vehicle tracking, third-party inspections, route optimization, contractor engagement and alternative-route coordination
Environment	Spill prevention and response, waste controls and air, water and wastewater monitoring
Energy and emissions	Electricity and fuel monitoring, solar generation, GHG accounting and efficiency initiatives
Workforce	HSE and technical training, emergency capability and workplace controls
Technology and data	System controls, source documentation, reconciliations and continuity arrangements
Financial and planning response	Maintenance, compliance, resilience and investment requirements incorporated into operating and capital planning

Material matters are escalated according to severity, financial relevance, regulatory implications, operational impact and potential effect on APL's prospects.

APL has established a climate risk and resilience action register linking material physical and transition risks to accountable functions, timing, financial linkages and evidence of completion. The principal actions are summarised below.

Priority	Action	Owner	Timing
High	Verify coordinates, site boundaries and critical elevations for priority terminals	Engineering / QHS&E	FY2027
High	Complete recovery-time objectives and severe-event continuity tests	Operations / Engineering / Logistics	FY2027
High	Review drainage, flood barriers, access routes, backup power and emergency systems	Engineering / Operations / QHS&E	FY2027-FY2028
High	Map climate and sustainability capex and opex to approved budgets	Finance / Projects / Sustainability	FY2027 planning cycle

High	Replace terminal revenue and contribution proxies where data is available	Commercial Finance / Operations	FY2027 refresh
High	Validate peril-specific insurance limits, deductibles, waiting periods and exclusions	Finance / Insurance	Before next renewal
Medium	Monitor petroleum demand, EV adoption, regulation, financing and insurance triggers	Management / Commercial / Finance	Quarterly / annual
Medium	Maintain event-level records of downtime, repair, inventory, remediation, logistics and lost contribution	Operations / Finance / QHS&E	Immediate and ongoing
Medium	Refresh scenario analysis and management approval annually and after material changes	Sustainability / Risk / Finance / QHS&E	Annual

Risk action roadmap



14.5 RISK OWNERSHIP AND CONTROL MODEL

Risks are assigned to the functions responsible for the related exposure and controls.

Risk Area	Principal Ownership
Physical climate and infrastructure	Engineering, Operations and QHS&E
Environmental and process safety	QHS&E and Operations
Logistics and contractor risk	Logistics, Procurement and QHS&E
Energy, emissions and transition initiatives	Engineering, Operations and Finance

Market, regulatory and financial transition	Management, Finance and relevant commercial functions
Technology and data reliability	MIS/IT and relevant data owners
Sustainability disclosures	Corporate Affairs, sustainability coordination and relevant data owners

The control model comprises:

1. **Operational ownership:** risks and controls are managed within the relevant business activities.
2. **Management oversight:** management and specialist functions support review, challenge, coordination and escalation.
3. **Independent internal review:** Internal Audit or another independent internal review function may assess controls and evidence where included in an approved review plan.

The Board retains overall oversight, supported by the Audit Committee and management as described in Section 9.



**14.6 REPORTING CONTROLS
AND PROCESS DEVELOPMENT**

Sustainability and climate-related reporting controls include defined data ownership, source documentation, calculation methodologies, boundary assessments, reconciliations, review and management sign-offs. Detailed data governance and internal-control arrangements are presented in Section 15.

FY2026 is APL's first IFRS S1 and IFRS S2-aligned reporting cycle and establishes the baseline for future comparison. Risk assessment processes, scoring criteria and site-level climate analysis will be refined as data availability, methodologies and integration with enterprise planning improve. Any material change to the identification, assessment, prioritisation or monitoring process will be explained in subsequent reporting periods.

DATA MANAGEMENT, CONTROLS AND COMPARATIVE BASELINE

15

**15.1 DATA GOVERNANCE
AND OWNERSHIP**

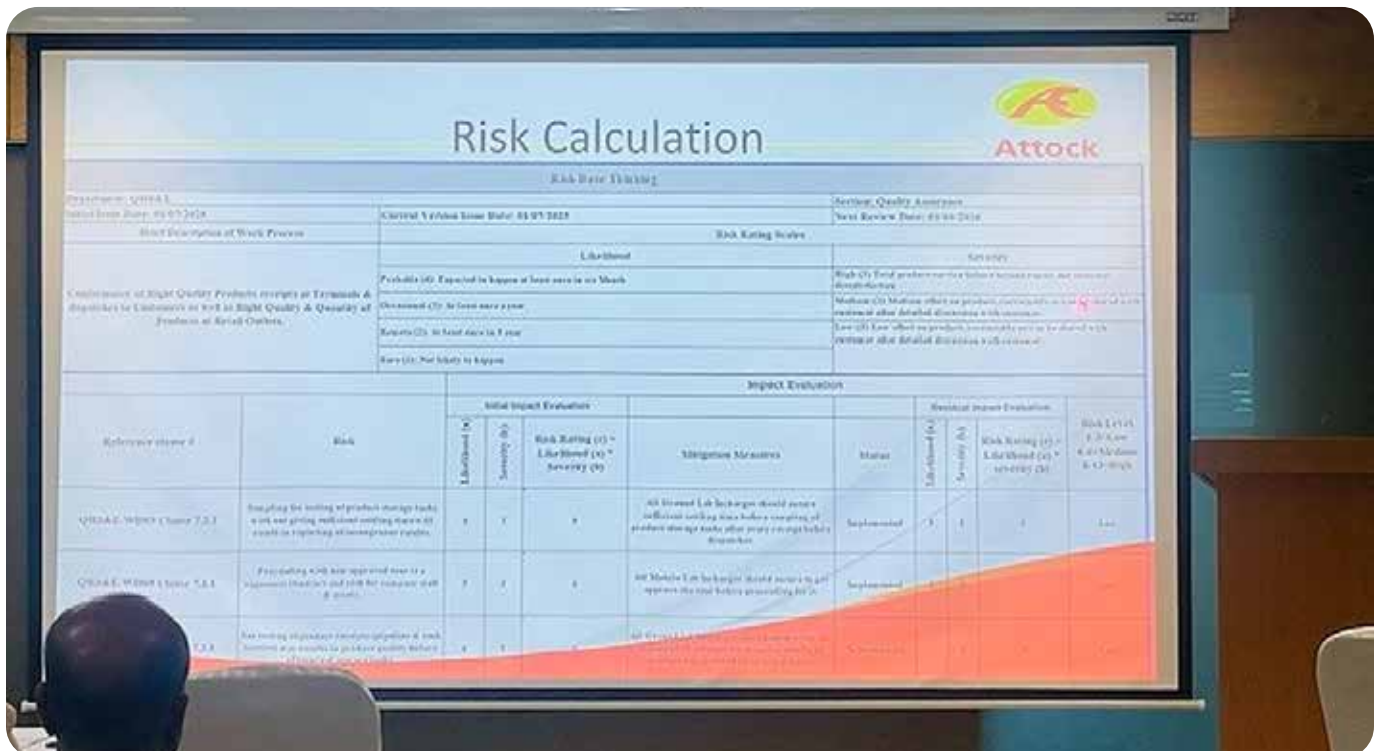
APL's sustainability and climate-related reporting controls are designed to support consistent, traceable and comparable disclosure. The FY2026 report has not been externally assured; however, its preparation is supported by defined data ownership, source documentation, calculation records, internal review and governance oversight.

Data Area	Principal Ownership
Energy, fuel, solar, infrastructure and terminal operations	Engineering and Operations
Contractor logistics and supplier information	Logistics and Procurement
HSE, environmental, workforce and training information	QHS&E and Human Resources
Aviation and Lubricants performance	Relevant operating functions
Financial effects and report coordination	Finance and relevant corporate functions
Systems, cybersecurity and data infrastructure	MIS/IT

Material data-quality and reporting matters are escalated through management and the governance structure described in Section 9.

15.2 SOURCE DOCUMENTATION AND REPORTING CONTROLS

Reported information is supported, as applicable, by invoices, utility bills, meters, ERP and financial systems, fuel and operational logs, contractor information, HSE registers, workforce records, project documentation and governance approvals.



GHG calculations are maintained in supporting Scope 1, Scope 2 and Scope 3 workbooks. These document activity data, boundaries, emission factors, formulas, assumptions, estimation methods, exclusions and reconciliation controls. Detailed GHG methodology is presented in Section 17 and Appendix B.

Material information is subject to the following controls:

Control Stage	Principal Control
Preparation	Completion by the responsible data owner
Source verification	Agreement with source documentation and systems
Calculation review	Review of formulas, factors, assumptions and boundaries
Reconciliation	Duplication, consistency and cross-metric checks
Management review	Completeness, reasonableness and sign-off
Final reporting review	Consistency across narrative, tables and appendices

These controls support internal review and traceability but do not constitute external assurance.

15.3 DATA QUALITY, ESTIMATES AND MEASUREMENT UNCERTAINTY

APL classifies material information according to its source and measurement basis:

Classification	Description
Directly measured	Obtained from meters, invoices, systems or formal operational records
Calculated	Derived from source data using documented formulas or conversion factors
Estimated	Based on reasonable assumptions, extrapolation or incomplete activity information
Proxy-based	Calculated using representative, average-data or spend-based factors
Not available	Not reliably obtainable within the reporting timetable without undue cost or effort

The main estimation areas include Scope 3 emissions, contractor fuel and distance data, employee commuting, waste treatment, product end-of-life emissions, spend-based calculations and climate-related financial effects.

For significant estimates, APL documents the data source, methodology, assumptions, responsible owner, review and applicable limitations. Measurement uncertainty is disclosed with the relevant metric or in the applicable appendix.

15.4 KPI EVIDENCE AND COMPARATIVE BASELINE

APL maintains an evidence register for material sustainability and climate-related indicators. The register identifies:

- the metric and reporting boundary;
- the data owner and reviewer;
- the source documentation;
- the calculation or estimation basis;
- the evidence location; and
- relevant assumptions and limitations.

The register covers emissions, energy, environmental performance, HSE, terminal operations, logistics, workforce, suppliers, Aviation, Lubricants and selected financial effects.

FY2026 is the comparative baseline for Scope 1, location-based Scope 2, quantified Scope 3 emissions and other material sustainability and climate-related indicators. Baseline documentation includes definitions, boundaries, activity data, formulas, emission factors, assumptions and review trails. The final FY2026 data register has been reconciled to this report and the approved supporting workbooks. All published figures have completed internal review and no report disclosure is identified as awaiting approval. Matters not quantified are stated as final FY2026 limitations or not-applicable conclusions.

Future methodology, boundary or data changes will be assessed under the recalculation policy in Appendix B.5. Material changes affecting comparability will be explained, with prior-period information recalculated where required.

15.5 CONTROL ENHANCEMENT PRIORITIES

APL will continue strengthening reporting controls in the following areas:

Area	Priority
Data ownership	Formalise responsibility for maintaining each material metric
Source documentation	Improve completeness and accessibility of supporting evidence
Calculation controls	Retain formulas, factors, assumptions and version history
Cross-functional review	Strengthen consistency and prevent duplication or conflicting information
Contractor and supplier data	Improve value-chain data collection and compliance documentation
GHG accounting	Expand source-level data and maintain documented category methodologies
Financial connectivity	Improve attribution of operating and capital effects to material risks and opportunities
Comparative reporting	Maintain a consistent and traceable FY2026 baseline
Systems and automation	Progressively integrate sustainability metrics with operating and financial systems



PART D-METRICS, TARGETS AND PERFORMANCE

SUSTAINABILITY AND CLIMATE METRICS OVERVIEW

16

16.1 METRICS FRAMEWORK

APL uses sustainability and climate-related metrics to monitor operational scale, energy and emissions, environmental performance, process safety, workforce capability, value-chain dependencies, customer reliability and resilience.

Metrics are selected based on their relevance to APL's business model, material risks and opportunities, regulatory obligations, industry characteristics, data availability and potential effects on enterprise value. Detailed definitions, boundaries, calculation methods and limitations are provided in Sections 17–20 and the related appendices.

16.2 FY2026 PERFORMANCE DASHBOARD

Area	Key Metric	FY2026 Performance (unit stated in metric)
Terminal operations	Terminals covered	9
	Terminal throughput (million litres)	1,947.126
	Storage capacity (million litres; verified operating capacity in MT)	254.311 million litres; 209,859 MT
	Rawalpindi loading capacity (KL/hour) PMG & HSD each	160
Logistics	Contractor-owned and operated tank lorries	431
	Distance travelled (million km)	19.870
	Contractor diesel consumption (MT)	5,540.82
	Average fuel efficiency (km/litre)	3.0
	Vehicle tracking	100%
	Third-party inspection	100%
	Emission/VICS certification	51%

Energy	Purchased electricity (million kWh)	6.935
	Controlled mobile petrol (MT)	97.32
	Controlled mobile diesel (MT)	34.86
	Stationary diesel (MT)	333.72
	Solar electricity generated (kWh)	207,256
Product handling	Hydrocarbon vapour and product loss (thousand litres)	56.264
	Net terminal product gain (thousand litres)	399.950
Aviation	Flights served	19,532
	Customers served	89
	Customer and product-quality complaints	0
Workforce	Directly engaged workforce population	525
	Male / female directly engaged population	485 / 40
	Training participations	664
	Training participant-hours	12,910
	Contractor training participations	272
	Interns engaged / management trainees	50 / 14
Health and safety	Safe working hours (million)	1.012
	Fatalities / lost-time injuries	0 / 0
	Recordable incidents	14
	Fire incidents	4
	Contractor incidents	1
	Major spills	0
	Hydrocarbon spill / recovered (litres)	120 / 100

Environment	Hazardous waste (MT)	4.691
	Non-hazardous waste (MT)	7.136
	Used oil and lubricants (source-reported kg/litres)	2,609
	Environmental non-compliance incidents	0
	Environmental notices	0
	Water-quality / wastewater monitoring	9 / 36
	Company-wide water withdrawal and consumption	Not quantified
Responsible procurement	Suppliers screened for HSE, ESG or compliance criteria	186 of 263
	Supplier screening coverage	71%
GHG emissions	Scope 1 (tCO ₂ e)	1,484.45
	Location-based Scope 2 (tCO ₂ e)	3,259.63
	Selected Scope 3 categories (million tCO ₂ e)	5.995
	Total quantified GHG emissions (million tCO ₂ e)	6.000
GHG emissions	Operational GHG-emissions intensity (kgCO ₂ e/MT sold)	3.14
GHG emissions	Refrigerant and fire-suppression gas releases identified	Nil
Climate risk	Physical terminal sensitivity range (PKR million)	8.46–303.11
Climate risk	Illustrative coincident cash envelope (PKR million)	44.46–5,348.58

Training figures represent participation and may include the same person in more than one program. Intern and management-trainee figures represent engagements during FY2026 rather than year-end headcount.

The Scope 3 amount covers seven quantified categories and the quantified portion of one partially quantified category. It does not represent APL's complete value-chain emissions. Detailed category coverage and exclusions are presented in Section 17 and Appendix B.

FY2026 key metrics

4,744.08

Scope 1 + Scope 2
tCO₂e

5.995m

Selected Scope 3
tCO₂e

PKR 303.11m

Physical sensitivity

PKR 5.349bn

Cash envelope

817

Retail outlets

525

Workforce

1,947.126m

Throughput
litres

9

Terminals assessed

16.3 MEASUREMENT BASIS AND LIMITATIONS

The metrics are derived from directly measured, calculated, estimated and proxy-based information using the data-quality classifications in Section 15.

Scope 1 and Scope 2 emissions were calculated from activity data and documented emission factors. Scope 3 includes activity-based, estimated, proxy and spend-based calculations. Contractor logistics information is based on contractor-provided fuel and distance data.

The principal measurement limitations relate to:

- completeness and consistency of equipment-level refrigerant and fire-suppression gas inspection, servicing and maintenance records;
- dealer-operated-site energy and emissions;
- selected unquantified Scope 3 categories;
- supplier-specific emissions;
- complete Company-wide water withdrawal and consumption;
- mixed units for used oil and lubricants; and
- model boundaries, scenario assumptions and separate attribution of selected anticipated climate-related financial effects.

The GHG inventory applies the operational-control approach. Dealer-operated sites were not automatically included within Scope 1 or Scope 2, and no dealer-site emissions estimate was made for FY2026. Detailed boundaries and methodologies are provided in Sections 8 and 17.

APL's FY2026 operational GHG-emissions intensity was 3.14 kgCO₂e per MT of products sold. The ratio was calculated by dividing combined Scope 1 and location-based Scope 2 emissions of 4,744.08 tCO₂e by actual FY2026 product sales of 1.513 million MT (1,512,661 MT). The denominator covers petroleum products, Aviation JV fuel, LPG, lubricants, bitumen and selected process oils recorded in the final FY2026 product-sales schedule. EV-charging electricity is excluded because it is measured in kWh rather than MT.

The numerator applies APL's operational-control boundary and includes emissions from controlled vehicles, generators, equipment, company-operated sites, Aviation operations and purchased electricity. Quantified Scope 3 emissions are excluded from the intensity ratio and are disclosed separately. No refrigerant leakage or fire-suppression gas release was identified during FY2026, based on HSE and Operations records, and no fugitive-emissions amount from these sources was added to the numerator. FY2026 is the first intensity baseline and no prior-period comparative is presented.

Cross-industry metric and validation status.

APL prepared the applicable IFRS S2.29(b)–(g) cross-industry metrics using approved carrying amounts, actual fixed-asset additions and the total-assets denominator reported in the audited statement of financial position. The detailed calculation basis and financial connections are presented below and in Sections 13.4 and 17.6. The same assets may be included under more than one risk or opportunity category, and the amounts are therefore not additive. APL did not apply an internal carbon price, and 0% of executive-management remuneration was linked to climate-related considerations during FY2026. Entity-developed metrics, terminal screening scores, management sensitivities and targets were internally reviewed but were not independently validated. The report has not been externally assured.

IFRS S2 cross-industry metric	FY2026 amount Million PKR	Percentage or status	Measurement
Assets vulnerable to transition risk	4,145.230	2.97%	net book value of the nine assessed terminals divided by total assets
Assets vulnerable to physical risk	4,145.230	2.97%	net book value of the nine assessed terminals divided by total assets
Solar assets aligned with climate-related opportunities	56.595	0.04%	carrying amount at 30 June 2026
EV-charging assets aligned with climate-related opportunities	58.020	0.04%	carrying amount at 30 June 2026
Total assets aligned with climate-related opportunities	114.615	0.08%	Combined solar and EV carrying amounts divided by total assets
FY2026 solar capital deployment	7.283	Actual additions	FY2026 fixed-asset additions
FY2026 EV capital deployment	13.932	Actual additions	FY2026 fixed-asset additions
Total FY2026 climate-related capital deployment	21.214	Actual additions	Combined specifically classified solar and EV additions
Internal carbon price	Not applicable	Not applied	No internal carbon price was used during FY2026
Executive-management remuneration linked to climate	Nil	0%	No executive-management remuneration was linked to climate-related considerations

Total assets used as the denominator were PKR 139,456.377 million at 30 June 2026. The same assets may appear in more than one risk or opportunity category because the categories measure different characteristics. Risk-exposure amounts, opportunity-aligned carrying amounts and capital additions are therefore not additive. Detailed methodology is presented in Section 13.4, and capital-deployment information is presented in Section 17.6.

16.4 COMPARATIVE BASELINE

FY2026 is APL's comparative baseline for Scope 1, location-based Scope 2, quantified Scope 3 emissions and other material sustainability and climate-related metrics.

Prior-period comparatives are not available for the final GHG inventory, the FY2026 operational GHG-emissions intensity metric, complete water information, climate-scenario results, quantitative sensitivity analysis or separately attributable anticipated financial effects.

Future reporting will apply consistent definitions, boundaries and calculation methods. Material methodology or boundary changes will be explained, and prior-period information will be recalculated where required under the recalculation policy in Appendix B.5.

GREENHOUSE GAS EMISSIONS, ENERGY AND CLIMATE-RELATED METRICS

17.1 REPORTING APPROACH AND BOUNDARY

APL's FY2026 GHG inventory applies the GHG Protocol operational-control approach. This approach was selected because it aligns Scope 1 and Scope 2 with operations for which APL can direct operating policies and maintain source records, supporting consistent, traceable and decision-useful measurement. Emissions are presented as absolute gross Scope 1, location-based Scope 2 and quantified emissions from selected Scope 3 categories in metric tonnes of carbon dioxide equivalent (tCO₂e).

Scope 1 includes fuel consumed in APL-controlled vehicles, generators, equipment and operational facilities. Scope 2 includes purchased electricity within the operational-control boundary. Employee commuting and contractor-operated logistics are reported in Scope 3.

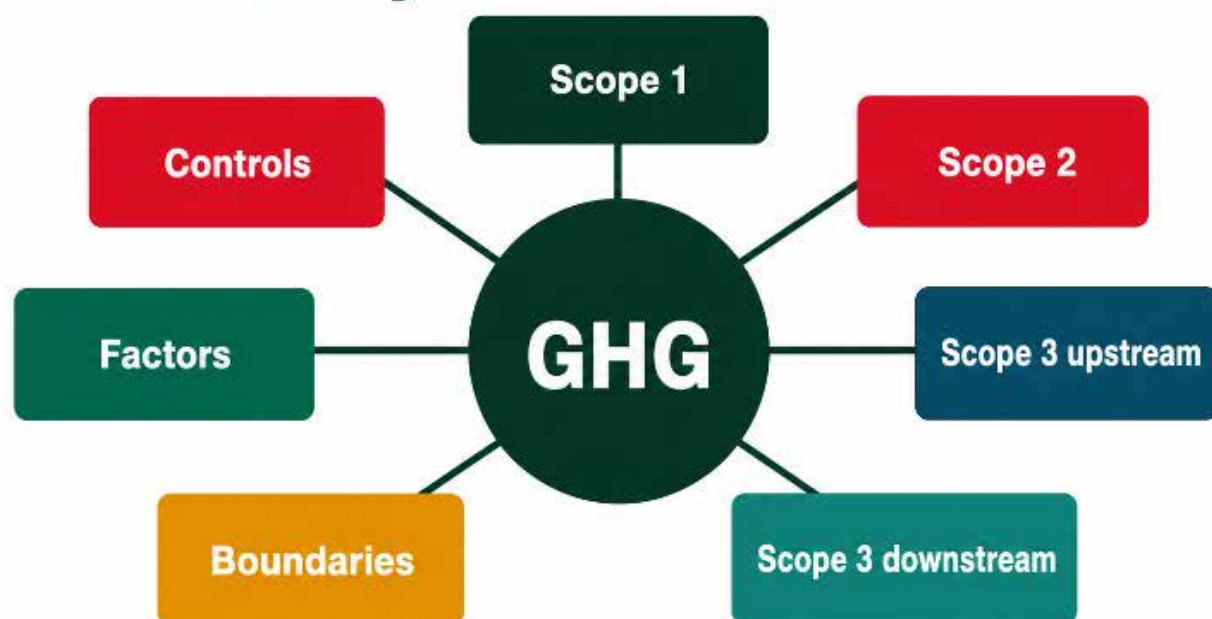
Dealer-operated sites were not automatically included in Scope 1 or Scope 2. No dealer-site electricity, generator-fuel, refrigerant or other operational-emissions estimate was included. Detailed boundaries, assumptions and exclusions are presented in Section 8 and Appendix B.

IFRS S2 reporting category	Scope 1, tCO ₂ e	Location-based Scope 2, tCO ₂ e
APL consolidated accounting group and operations within its operational-control boundary	1,484.45	3,259.63
Associates, joint ventures and other investees outside the consolidated accounting group	Nil	Nil
Total reported emissions	1,484.45	3,259.63

Scope 1 and Scope 2 amounts relate to APL operations within the operational-control reporting boundary. No Scope 1 or Scope 2 emissions from associates, joint ventures or other investees outside that boundary are included. Investments were screened separately under Scope 3 Category 15 and remain relevant but unquantified under the first-year Scope 3 relief described in Section 8.4.

APL had no operational control over any associate, joint venture or other investee during FY2026. Accordingly, no emissions from other investees are included in APL's Scope 1 or Scope 2 inventory, and the reported amount for other investees is nil. This does not indicate that the investees themselves generated no emissions. Investment-related emissions remain relevant to Scope 3 Category 15 but were not quantified under the FY2026 first-year Scope 3 transition relief.

GHG inventory architecture



17.2 GHG EMISSIONS INVENTORY

Scope 1-Direct Emissions

Source	FY2026 Activity (MT)	Emissions (tCO ₂ e)
Petrol consumed in APL-controlled vehicles	97.32	305.51
Diesel consumed in APL-controlled vehicles	34.86	111.50
Diesel consumed in controlled stationary sources	333.72	1,067.45
Total Scope 1	—	1,484.45

The stationary-fuel total is consolidated and includes relevant controlled generator, equipment and Aviation fuel use. Supporting operational figures are not added separately.

Based on inspection, maintenance and incident records, no refrigerant leakage or fire-suppression gas release was identified within APL-controlled operations. Fugitive emissions from these sources are therefore reported as nil for FY2026 and no amount has been added to Scope 1. This conclusion does not include hydrocarbon vapour and product loss, which is disclosed separately as an operational storage and handling indicator.

Scope 1 management focuses on controlled vehicle and generator fuel use, operating efficiency, preventive maintenance, equipment controls and fuel monitoring. The stated 5% to 6% annual emissions-reduction objective is a combined Scope 1 and Scope 2 objective rather than a separate Scope 1 target. APL did not approve a separate Scope 1 investment schedule or interim milestone for FY2026.

Scope 2-Purchased Electricity

Indicator	FY2026
Purchased electricity	6,935,381 kWh
Location-based grid factor	0.47 kg CO ₂ e/kWh
Location-based Scope 2 emissions	3,259.63 tCO ₂ e

Solar generation is presented separately and is not deducted as a negative Scope 2 emission.

A market-based Scope 2 figure is not reported because contractual instruments, energy-attribute certificates and reliable supplier-specific emission factors were unavailable.

Scope 3-Value-chain Emissions

APL elected the first-year transition relief in IFRS S2.C4(b), under which Scope 3 greenhouse gas emissions are not required to be disclosed for FY2026. APL nevertheless voluntarily assessed all 15 GHG Protocol Scope 3 categories, quantified seven categories and partially quantified Category 4 using reasonable and supportable information available without undue cost or effort:

No.	Scope 3 Category	FY2026 Treatment	Emissions (tCO ₂ e)
1	Purchased goods and services	Quantified	1,340,911.08
2	Capital goods	Quantified	3,745.38
3	Fuel- and energy-related activities	Quantified	2,178.16
4	Upstream transportation and distribution	Partially quantified	17,723.03
5	Waste generated in operations	Quantified	0.14
6	Business travel	Not separately quantified; controlled-vehicle travel is included in Scope 1 and no material third-party travel was identified	—
7	Employee commuting	Quantified	1,874.64
8	Upstream leased assets	Not applicable	—
9	Downstream transportation and distribution	Not applicable	—
10	Processing of sold products	Not applicable	—
11	Use of sold products	Quantified	4,628,705.86
12	End-of-life treatment of sold products	Quantified	0.68
13	Downstream leased assets	Not applicable; dealer-operated sites are considered under Category 14	—
14	Franchises and dealer-operated sites	Relevant but not quantified	—
15	Investments	Relevant but not quantified	—
	Quantified emissions from selected Scope 3 categories		5,995,138.97

Category 4:

APL estimated Scope 3 Category 4 emissions at 17,723.03 tCO₂e for FY2026 from 5,540.82 MT of diesel, equivalent to 6,620,731 litres, consumed by contractor-operated road logistics. The quantified population includes primary transportation from suppliers to APL's operational-control

points and secondary transportation from APL locations to dealer sites. APL purchases both services, and dealer recovery of secondary freight is reimbursement; therefore, both streams are reported in Category 4. The secondary-freight amount of PKR 1,966,094,552 is net of PST and represents 18.5096% of total road freight excluding PST. On this basis, approximately 14,442.56 tCO₂e relates to primary road transportation and 3,280.47 tCO₂e relates to secondary road transportation. Pipeline transportation remains relevant but unquantified because reliable pipeline-specific activity or provider-emissions data was unavailable, and the road-diesel factor was not applied. Of total contractor diesel, 2,360.88 MT, equivalent to 2,821,011.63 litres, was purchased from APL and removed from Category 11 to avoid double counting; the related transport emissions remain in Category 4.

Category 9:

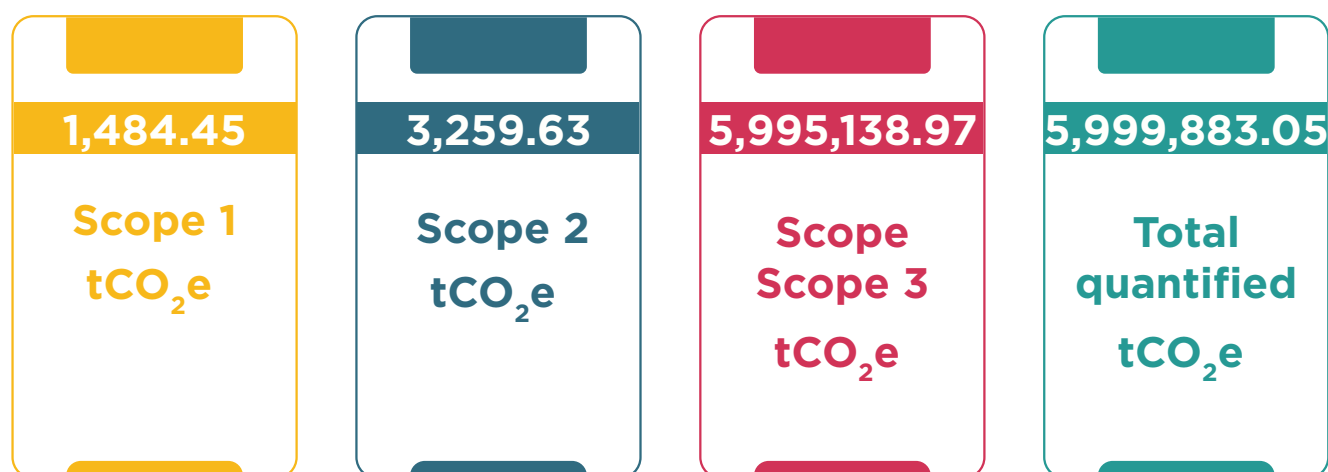
APL assessed Scope 3 Category 9 as not applicable for FY2026. All identified primary and secondary third-party transportation services were purchased by APL and are reported in Category 4. No transportation or distribution service meeting the Category 9 boundary was identified during FY2026.

The Scope 3 total represents selected quantified categories and is not a complete inventory of all value-chain emissions.

Total Quantified GHG Emissions

Scope	FY2026 Emissions (tCO ₂ e)
Scope 1	1,484.45
Location-based Scope 2	3,259.63
Quantified emissions from selected Scope 3 categories, including the quantified portion of Category 4	5,995,138.97
Total quantified GHG emissions	5,999,883.05

FY2026 GHG inventory



Selected Scope 3 composition



17.3 MEASUREMENT METHODOLOGY AND UNCERTAINTY

Calculations use activity-based, fuel-based, distance-based, average-data, spend-based and proxy methods according to data availability.

Scope 1 petrol and diesel factors were 3.13929 and 3.19862781 tCO₂e per MT, respectively. These are equivalent to the approved litre-based factors of 2.31 and 2.6769 kg CO₂e per litre, using approved conversions of 1 MT = 1,359 litres for petrol and 1 MT = 1,194.9 litres for diesel. The reference conversion for jet fuel is 1 MT = 1,285.2 litres. Scope 2 applied a location-based grid factor of 0.47 kg CO₂e per kWh. Capital-goods calculations used asset-class spend proxies and a conversion rate of PKR 278.15 per USD. Detailed factors, formulas, sources and category-specific assumptions are provided in Appendix B.

Contractor road-logistics emissions were calculated using a fuel-based method. Where route-specific fuel information was unavailable, road diesel and emissions were allocated between primary and secondary transportation using each stream's share of comparable road-freight cost. The secondary-freight amount of PKR 1,966,094,552 was therefore compared directly with total road freight. Pipeline freight was not converted using the road-diesel factor because reliable pipeline-specific activity or provider-emissions data was unavailable.

Actual activity data and source-specific factors were prioritized, followed by recognized secondary factors, representative proxies and spend-based estimates.

Measurement uncertainty is higher for:

- capital goods;
- employee commuting;
- waste treatment;
- contractor logistics;
- product end-of-life treatment;
- supplier and investee emissions;
- dealer-operated sites; and
- completeness of equipment-level refrigerant and fire-suppression gas records supporting the FY2026 nil fugitive-emissions result.

Factors expressed directly in CO₂e did not require a separate gas-by-gas global-warming-potential conversion. The source factors did not provide a separate inventory of all seven greenhouse gases, and APL did not calculate the percentage of Scope 1 emissions subject to emissions-limiting regulations. These limitations are stated in Appendix C and no complete SASB EM-RM-110a.1 claim is made.

17.4 ENERGY AND RENEWABLE-ENERGY METRICS

Energy Indicator	FY2026 Value (unit stated in indicator)
Purchased electricity (million kWh)	6.935
Petrol consumed in controlled vehicles (MT)	97.32
Diesel consumed in controlled vehicles (MT)	34.86
Diesel consumed in controlled stationary sources (MT)	333.72
Contractor logistics diesel, Scope 3 (MT)	5,540.82
On-site solar electricity generated (kWh)	207,256

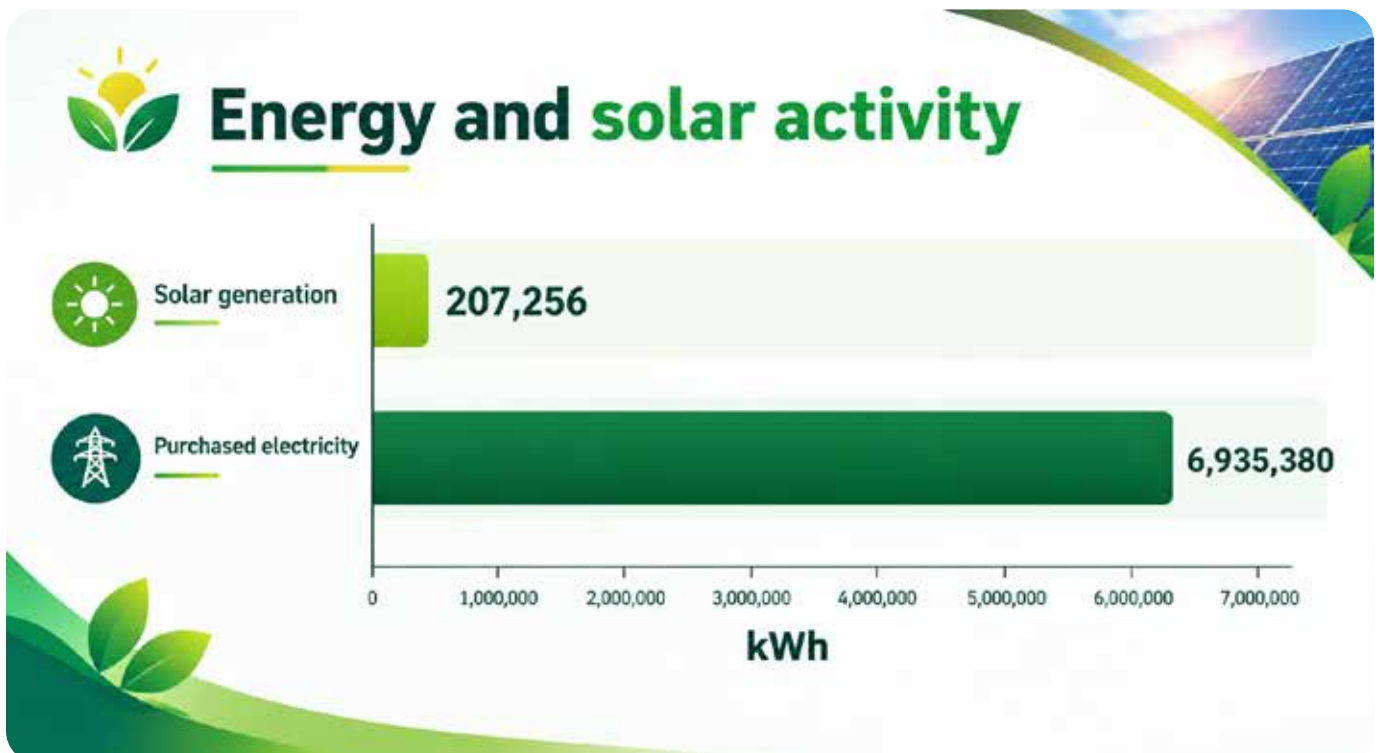
APL generated 207,256 kWh of solar electricity during FY2026 from operating systems at Daulatpur Bulk Oil Terminal, Garrison Filling Station and Regional Office Karachi. These systems had a combined operating capacity of 216.88 kW at 30 June 2026.

Solar site	Status at 30 June 2026	Capacity (kW)	FY2026 actual generation (kWh)
Daulatpur Bulk Oil Terminal	Operating	103.40	72,827
Garrison Filling Station	Operating	74.60	56,729
Regional Office Karachi	Operating	38.88	77,700
Total operating systems		216.88	207,256
Machike Bulk Terminal	Under installation	145.00	Not applicable
Rawalpindi Bulk Terminal	Under installation	180.00	Not applicable
Sahiwal Bulk Terminal	Under installation	100.00	Not applicable

Port Qasim	Installed, commissioning pending	55.00	Not applicable
Park View Islamabad	Installed, commissioning pending	93.40	Not applicable
Stargate Karachi	Under installation	45.00	Not applicable
Itwar Bazar H-9	Under planning	146.00	Not applicable
Total development portfolio		764.40	Not applicable
Total operating and development portfolio		981.28	207,256 from operating systems only

Only generation from the three operating systems is included in FY2026 actual performance. No actual generation has been attributed to projects that were under installation, installed with commissioning pending, or under planning at 30 June 2026.

APL's FY2026 operational GHG-emissions intensity was 3.14 kgCO₂e per MT of products sold, calculated using combined Scope 1 and location-based Scope 2 emissions. The detailed numerator, denominator, boundary and limitations are presented in Section 16.3 and Appendix D.3. No separate Company-wide energy-intensity metric is reported for FY2026 because an aligned energy denominator and complete organizational coverage were not established.



17.5 PRODUCT HANDLING AND OPERATIONAL CLIMATE METRICS

Indicator	FY2026 Value (unit stated in indicator)
Hydrocarbon vapour and product loss (thousand litres)	56.264
Net terminal product gain (thousand litres)	399.950
Major spills (number)	0
Hydrocarbon spill volume (litres)	120
Recovered or reprocessed (litres)	100

The hydrocarbon vapour and product-loss metric reflects operational storage and handling losses. It is not automatically classified as Scope 1 fugitive GHG emissions.

Product handling is managed through inventory reconciliation, operating procedures, inspections, preventive maintenance and spill-response controls. Related environmental and operational performance is presented in Sections 18 and 20.

17.6 CLIMATE-RELATED INVESTMENT AND OPERATIONAL INITIATIVES

FY2026 initiatives included solar deployment, EV charging, route optimization, order pairing, idle-time reduction, preventive maintenance, vehicle tracking, fleet inspections, product reconciliation, environmental monitoring and emergency preparedness.

These measures support energy management, logistics efficiency, asset reliability, emissions management, supply continuity and transition readiness. They are individual operational and transition-readiness measures and do not constitute a formal climate transition plan. APL's FY2026 transition-plan status and related strategic effects are addressed in Section 12.2, while the financial effects are addressed in Section 13.

APL's actual FY2026 climate-related capital deployment comprised PKR 7.283 million of additions relating to solar assets and PKR 13.932 million of additions relating to EV-charging assets. Total identifiable climate-related capital deployment was therefore PKR 21.214 million. The amounts are based on approved fixed-asset additions specifically classified as solar and EV-charging assets and reconciled to the related fixed-asset records. They exclude future budgets, forecast capital payments, scenario-based capital sensitivities and mixed-purpose expenditure not specifically classified as climate-related.

17.7 SUSTAINABILITY AND CLIMATE-RELATED TARGETS, OBJECTIVES AND PROGRESS

APL distinguishes between its formal climate-related emissions target, operational climate-related objectives and broader sustainability targets. Performance is monitored through departmental reporting, operating records and management review.

FY2026 is the baseline year for the final Scope 1, location-based Scope 2 and quantified Scope 3 inventories and for other material sustainability and climate-related indicators. Where comparable information or complete measurement coverage was unavailable, APL reports the FY2026 position and the actions required to strengthen future measurement.

The target, objectives, actions and initiatives presented in this section are monitored individually and do not constitute a formal climate transition plan. APL's FY2026 transition-plan status is disclosed in Section 12.2.

Formal Climate-related Target

APL approved an annual target to reduce its combined Scope 1 and location-based Scope 2 emissions by 5% to 6% from the FY2026 baseline. The first target period is FY2027, from 1 July 2026 to 30 June 2027.

Target characteristic	Approved position
Target	Reduce combined Scope 1 and location-based Scope 2 emissions by 5% to 6% annually
Purpose	Support emissions management through energy efficiency, solar deployment, operating controls and improved emissions management
Base period	FY2026, year ended 30 June 2026
Base value	4,744.08 tCO ₂ e
Initial target period	FY2027, from 1 July 2026 to 30 June 2027
Target end date	30 June 2027
FY2027 target value	Between 4,459.44 and 4,506.88 tCO ₂ e
Target basis	Absolute and gross
Organizational boundary	APL operations within its operational-control boundary
Emissions covered	Scope 1 emissions from controlled fuel combustion and location-based Scope 2 emissions from purchased electricity
Scope 3 treatment	Excluded from the target and reported separately
Gases covered	Emissions expressed in CO ₂ e using the applicable fuel and grid-emission factors; no separate gas-by-gas target was established
Carbon credits and offsets	No carbon credits, offsets or avoided-emissions deductions will be used in measuring achievement
Intensity or absolute basis	Absolute target; not an emissions-intensity target
Interim milestones	No separate quantitative interim milestone applies within the one-year target period; performance will be monitored quarterly

Paris Agreement relationship	The target was not derived from the Paris Agreement and is not presented as Paris-aligned or science-based
Jurisdictional linkage	The target was not directly derived from a specific jurisdictional emissions pathway
Sectoral approach	No sectoral decarbonisation approach was used
Validation status	Approved and monitored internally; not independently or externally validated
Governance and monitoring	Departmental reporting, HSE and Sustainability review, quarterly monitoring and management review
Performance assessment	Achievement will be assessed using the final FY2027 Scope 1 and location-based Scope 2 inventory

A combined Scope 1 and location-based Scope 2 result of 4,506.88 tCO₂e would represent a 5% reduction from the FY2026 baseline. A result of 4,459.44 tCO₂e would represent a 6% reduction. FY2026 establishes the baseline and is not itself assessed as a target-performance period. No revision to the approved target was recorded during FY2026.

Operational Climate-related Objectives

The energy-efficiency and solar-capacity statements are operational management objectives supporting the formal emissions target. They are not presented as separate formal IFRS S2 climate targets because they have not been assigned separate formal target periods or interim quantitative milestones.

Objective area	Operational objective	FY2026 position	Continuing action
Energy efficiency	Seek a 5% reduction in conventional energy use through increased solar deployment and efficiency measures	Purchased electricity, controlled fuel consumption and solar generation were quantified. A consolidated common-unit energy measure and comparable prior-period baseline were not available to measure a reduction.	Monitor purchased electricity and controlled fuel separately, establish site-level efficiency indicators and measure reductions associated with solar and equipment-efficiency projects.
Solar capacity and renewable energy	Progress towards 953 kW of installed operating solar capacity	Operating solar capacity was 216.88 kW at 30 June 2026 and generated 207,256 kWh during FY2026. A further 764.40 kW comprised 470.00 kW under installation, 148.40 kW installed with commissioning pending and 146.00 kW under planning. The combined operating and development portfolio was 981.28 kW.	Progress the 764.40 kW development portfolio through installation and commissioning. Capacity and generation will be reported as operating only after the respective systems are commissioned.

The Paris Agreement informed APL's climate-scenario selection but did not determine these operational objectives. APL does not present them as Paris-aligned, science-based or independently validated objectives.

Broader Sustainability Targets and FY2026 Progress

Target area	Target	FY2026 performance and status	Continuing target and action
Water management	Implement water metering and initiate water-recycling plans at major terminals	Complete Company-wide information on water withdrawal, consumption, discharge and recycling was not available, and full metering and recycling-plan coverage was not demonstrated.	Complete site-level water measurement and maintain monthly records of withdrawal, consumption, discharge and recycling. Develop recycling plans where technically and financially feasible.
Waste management	Maintain 100% compliant disposal of oil waste, hazardous waste and packaging	Hazardous and non-hazardous waste quantities were recorded. Complete site-level treatment-route information, manifests and certified disposal evidence were not consistently available to confirm full coverage.	Strengthen records by site, waste stream, treatment route and service provider and retain manifests, weighbridge records and disposal certificates.
ESG and DE&I training	Deliver at least 125 participant-hours of ESG and DE&I-specific training annually	FY2026 records identified 143 ESG and climate-awareness participations. ESG and DE&I-specific participant-hours were not separately available to assess the hours-based target.	Record participant category, attendance and session duration and maintain a minimum annual target of 125 ESG and DE&I participant-hours.
Gender diversity	Achieve 6% female representation among APL employees by FY2026 and progress towards 15% by FY2030	Women represented 5.1% of APL's permanent and contract employees. The 6% target was not achieved using the employee-headcount denominator. Service-provider personnel, interns, management trainees and other non-employees are excluded from this denominator.	Progress towards 15% female employee representation by FY2030 through inclusive recruitment, talent-pipeline development, career progression and quarterly monitoring.
Occupational health and safety	Maintain zero fatalities and zero lost-time injuries	APL recorded zero fatalities and zero lost-time injuries during FY2026.	Maintain zero fatalities and lost-time injuries through preventive controls, inspections, training, emergency preparedness, permit-to-work systems and service-provider oversight.
Community initiatives	Implement at least two new community-investment initiatives aligned with the CSR strategy annually	The verified FY2026 Statement of Charity Account records more than two distinct community-investment initiatives and total expenditure of PKR 18.423 million. The supporting schedule records 158 beneficiary entries across scholarships, medical assistance and other welfare support. The annual initiative-count target was achieved.	Maintain at least two community-investment initiatives annually and retain the approved expenditure, beneficiary basis, delivery channel and intended outcome for each initiative.

Policy implementation	Update, implement or reinforce at least three ESG-linked policies or governance instruments	APL maintained its ESG, CSR and DE&I Policy and related Code of Conduct, anti-harassment, whistleblowing and ethical-governance mechanisms. A controlled count of instruments newly updated or reinforced during FY2026 was not maintained.	Continue periodic review, approval, implementation and communication of ESG-linked policies, supported by documented reviews, approvals and training records.
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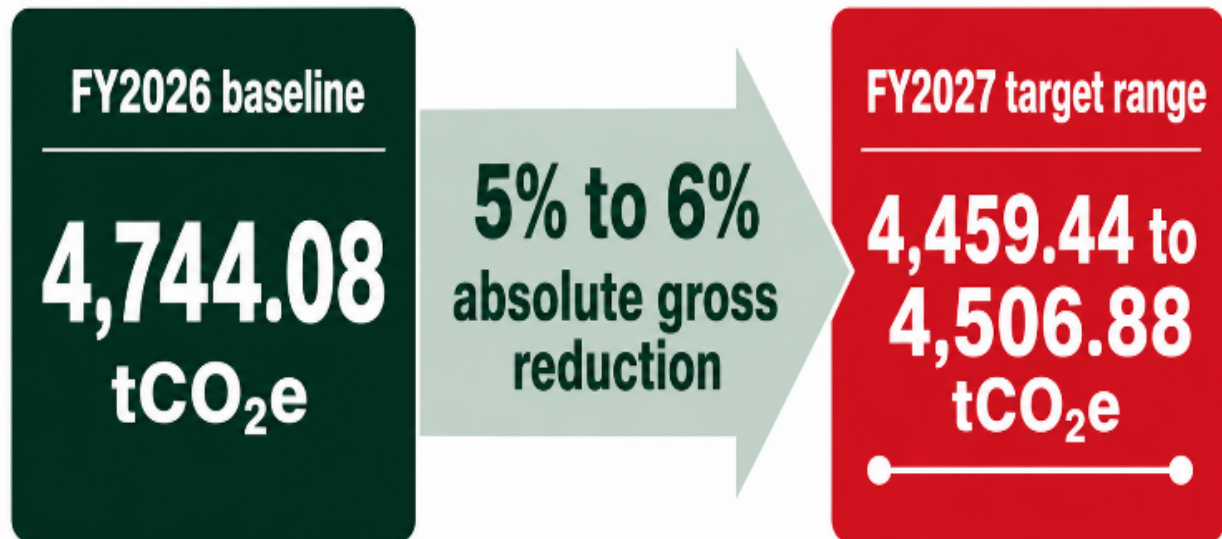
Implementation and Budget Linkage

Delivery of the formal climate-related target, related operational objectives and broader sustainability targets is supported through APL's approved business plan, departmental projects and operational programs.

Implementation area	Planned action
Solar deployment	Progress the 764.40 kW solar development portfolio, comprising 145 kW at Machike Bulk Terminal, 180 kW at Rawalpindi Bulk Terminal, 100 kW at Sahiwal Bulk Terminal and 45 kW at Stargate Karachi under installation; 55 kW at Port Qasim and 93.40 kW at Park View Islamabad installed with commissioning pending; and 146 kW at Itwar Bazar H-9 under planning.
Energy and EV infrastructure	Continue investment in solar systems, EV-charging infrastructure, engineering improvements and retail-network projects under the approved capital program.
Water and waste controls	Establish monthly site-level water records and waste registers covering quantities, sources, treatment routes, service providers, manifests and disposal certificates.
Health, safety and spill preparedness	Continue safety-equipment and spill-response programs, including budgeted expenditure of PKR 4.375 million for safety equipment and PKR 1.24 million for spill-response materials and spill kits.
Logistics efficiency	Continue route optimization, order pairing and idle-time controls, expand eco-driving training and progress vehicle emission-certification compliance.
Workforce and DE&I	Monitor female employee representation quarterly, maintain gender-disaggregated recruitment, promotion and development information and separately record ESG and DE&I participant-hours.
Data and reporting controls	Strengthen periodic departmental reporting for emissions, energy, water, waste, training, supplier screening, customer complaints, cybersecurity, operational disruption and financial effects.

APL's approved FY2026-27 business plan includes a firm capital budget of PKR 12.030 billion, a total capital-budget envelope of PKR 17.137 billion and forecast cash payments for property, plant and equipment of PKR 3.577 billion. The capital program includes terminal and pipeline development, LPG infrastructure, EV charging, information technology, engineering and retail-network investment. The approved budget was not separately allocated between climate-related, other sustainability-related and general business expenditure.

FY2027 operational emissions target



17.8 BASE YEAR AND RECALCULATION POLICY

FY2026 is APL's GHG base year.

Base-year Indicator	FY2026 Emissions (tCO ₂ e)
Scope 1	1,484.45
Location-based Scope 2	3,259.63
Quantified emissions from selected Scope 3 categories, including the quantified portion of Category 4	5,995,138.97
Total quantified GHG emissions	5,999,883.05

Base-year emissions will be reconsidered where material changes arise from:

- acquisitions, disposals or changes in operational control;
- material methodology or emission-factor changes;
- correction of material errors; or
- significant changes in Scope 3 category coverage.

Organic growth or contraction does not ordinarily trigger recalculation. A material change that could reasonably influence users' decisions will be recalculated and documented with its source, method, assumptions, comparability effect and management review.

SUPPLEMENTARY SUSTAINABILITY INFORMATION.

Sections 18–20 are provided as additional sustainability information. It is supplementary to APL's first-year climate-related financial disclosures prepared on the transition basis described in Section 8.4 and does not alter the scope of the relief elected under IFRS S1.E5.

18

ENVIRONMENTAL PERFORMANCE AND OPERATIONAL STEWARDSHIP

18.1 ENVIRONMENTAL MANAGEMENT AND PERFORMANCE

APL manages environmental impacts arising from petroleum storage, handling, transportation and distribution through operating procedures, preventive maintenance, inspections, environmental monitoring, waste controls, spill preparedness and emergency-response arrangements. Detailed energy and GHG information is presented in Section 17.

Environmental Indicator	FY2026 Value (unit stated in indicator)
Hydrocarbon vapour and product loss (thousand liters)	56.264
Net terminal product gain (thousand liters)	399.950
Hydrocarbon spills	1
Major spills	0
Spill volume (liters)	120
Recovered or reprocessed (liters)	100
Hazardous waste (MT)	4.691
Non-hazardous waste (MT)	7.136
Used oil and lubricants liters	2,609
Environmental monitoring activities	126
Environmental non-compliance incidents	0
Environmental notices	0
Fire incidents with environmental impact	0



Environmental stewardship



18.2 AIR EMISSIONS AND PRODUCT-LOSS MANAGEMENT

APL distinguishes GHG emissions, local air pollutants and operational hydrocarbon losses because they have different measurement bases. GHG emissions are presented in Section 17.

Local air-quality monitoring comprised:

Monitoring Activity	FY2026
Ambient air	9
Stack emissions	9
Generator emissions	27
Noise	36

Local air pollutants were not consolidated into a Company-wide mass-emissions inventory.

The 56,264 liters of hydrocarbon vapour and product loss represents an operational storage and handling indicator and is not automatically classified as Scope 1 fugitive GHG emissions. Product-loss controls include inventory reconciliation, inspections, preventive maintenance, operating procedures and monitoring.

No refrigerant leakage or fire-suppression gas release was identified during the reporting period. Fugitive emissions from these sources are therefore reported as nil. Hydrocarbon vapour and product loss is separately disclosed as an operational product-handling indicator and has not been reclassified as refrigerant or fire-suppression gas emissions.

18.3 WATER, WASTE AND SPILL MANAGEMENT

Water supports sanitation, cleaning, maintenance, firefighting and workforce facilities. Water-quality monitoring was conducted at 9 locations and wastewater, or effluent monitoring comprised 36 activities.

Company-wide water withdrawal, consumption, discharge, recycling and reuse were not quantified because complete site-level coverage was unavailable. Partial information has not been presented as a Company-wide total.

Waste generated during FY2026 comprised:

Waste Stream	Quantity (unit stated in waste stream)
Hazardous waste (MT)	4.691
Non-hazardous waste (MT)	7.136
Used oil and lubricants (source-reported kg/litres)	2,609

These quantities should not be aggregated as a single mass-based total because the used-oil information combines unresolved mass and volume units. Complete treatment-route information for reuse, recycling and disposal was also unavailable.

Scope 3 Category 5 was calculated using 11.827 MT of hazardous and non-hazardous waste, resulting in emissions of 0.14 tCO₂e. Used oil and lubricants were excluded to avoid possible duplication and unit inconsistency. Detailed methodology is presented in Section 17 and Appendix B.

One hydrocarbon spill of 120 liters occurred during FY2026. It was not classified as major, 100 liters was recovered or reprocessed, and no related environmental non-compliance occurred. Spill controls include operating procedures, permit-to-work requirements, inspections, response materials, emergency arrangements and training.

18.4 ENVIRONMENTAL COMPLIANCE AND MONITORING

APL completed 126 environmental monitoring activities during FY2026:

Monitoring Area	Activities
Ambient air	9
Stack emissions	9
Noise	36
Water quality	9
Wastewater and effluent	36
Generator emissions	27
Total	126

No environmental non-compliance incidents occurred, no environmental notices were issued and no fire incidents resulted in environmental impact during FY2026.

No environmental fines or penalties were imposed in relation to matters covered by the environmental compliance process.

Based on the environmental-compliance records reviewed for FY2026, no environmental legal proceedings were identified. This statement is limited to the records within the reporting scope and is not presented as a broader legal representation.

Within the same reviewed reporting scope, no water-quality non-compliance incident relating to applicable permits, standards or regulations was identified for FY2026. This conclusion is limited to the environmental-compliance records reviewed.

18.5 OPERATIONAL RESILIENCE AND ENVIRONMENTAL PRIORITIES

Environmental and operational resilience is supported through preventive maintenance, firefighting infrastructure, emergency shutdown and detection systems, backup power, infrastructure inspections and route coordination.

Heavy rainfall and flooding caused four hours of terminal disruption during FY2026. A further three hours of disruption related to road access and law-and-order conditions. Detailed climate-resilience assessment is presented in Sections 12 and 14.

FY2026 establishes the baseline for future environmental performance. Priorities include:



- complete site-level water measurement;
- improved waste-treatment and disposal information;
- formalise and maintain equipment-level refrigerant and fire-suppression gas registers, servicing records and annual leakage-confirmation controls;
- continued spill prevention and response capability;
- improved environmental-cost attribution; and
- biodiversity and land-use screening of relevant sites.

No material biodiversity impact was quantified for FY2026. APL separately reports the planting of 4,500 trees across 10 locations at a cost of PKR 6.8 million as an activity indicator, without presenting it as a measured biodiversity outcome. Company-wide information on biodiversity-sensitive locations and affected land area was not quantified.

FY2026 establishes the baseline for water information, waste quantities, spills, environmental monitoring and compliance. APL's current priorities are to complete site-level water measurement, improve waste-treatment evidence, formalize and maintain equipment-level refrigerant and fire-suppression gas registers, servicing records and annual leakage-confirmation controls, maintain spill-prevention capability, improve environmental-cost attribution and screen relevant sites for biodiversity and land-use exposure. APL's environmental targets, FY2026 performance and continuing actions for energy, water, waste, spills and environmental management are presented in Section 17.7. Environmental priorities include completing site-level water measurement, improving waste-treatment evidence, maintaining equipment-level refrigerant and fire-suppression records, strengthening spill prevention and improving environmental-cost attribution.

WORKFORCE, HEALTH, SAFETY AND PROCESS-SAFETY PERFORMANCE

19

19.1 WORKFORCE PROFILE AND DIVERSITY

APL's directly engaged workforce population comprised 525 people at 30 June 2026, including permanent and contract employees, management trainees, other trainees and interns. The figures below exclude personnel employed by contractors, outsourcing companies or other third-party service providers.

Workforce Category	Male	Female	Total
Permanent and contract employees	449	24	473
Management trainees and other trainees	29	6	35
Interns	7	10	17
Total directly engaged workforce population	485	40	525

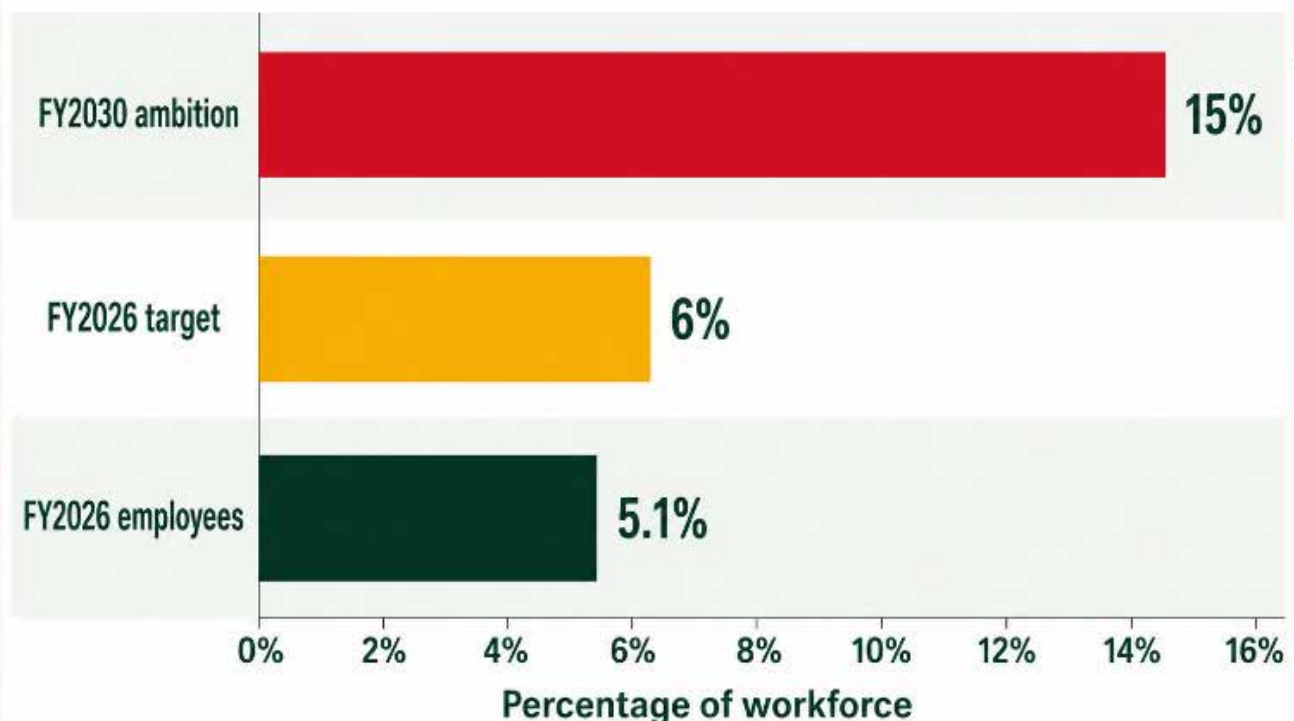
Women represented 7.6% of the total directly engaged workforce population. Within permanent and contract employees, women represented 5.1% of the employee headcount.

Management trainees, other trainees and interns supported APL's professional-development and talent-pipeline activities. Women comprised 17.1% of management trainees and other trainees and 58.8% of interns included in the closing workforce population.



Based on FY2026 recruitment and engagement records, women represented 14.9% of employee new hires, 46.0% of interns engaged during the year and 35.7% of management trainees engaged during the year. These percentages relate to recruitment and engagement activity during FY2026 and may differ from the closing headcount presented above.

Female workforce representation



19.2 WORKFORCE MOVEMENT, TALENT AND WELLBEING

Workforce Indicator	Male	Female	Total
New hires	40	7	47
Employee departures, excluding retirements	43	2	45
Retirements	2	—	2
Transfers and rotations	27	1	28
Promotions	43	2	45
Total recorded movement events	155	12	167

APL engaged 50 interns, including 23 women, and 14 management trainees, including five women, during FY2026. These engagement figures represent cumulative program participation; only 17 interns were included in the workforce count at 30 June 2026.



Health and Wellbeing Indicator	FY2026
Persons covered under health benefits	485
Medical cases	122
Prolonged medical-leave cases	32
Stress-related cases	5
Heart-related cases	2

Complete sick-leave days and separately classified work-related illness cases were unavailable and have not been reported as zero.

19.3 HEALTH, SAFETY AND PROCESS SAFETY

APL manages health, safety and process-safety risks through operating procedures, preventive maintenance, inspections, permit-to-work controls, firefighting systems, emergency arrangements, training and incident reporting. Contractors and subcontractors performing work within APL operations are integrated, as applicable, through HSE requirements, inductions and training, permit-to-work controls, supervision, inspections and incident reporting and escalation.



HSE and Process-safety Indicator	FY2026
Safe working hours	1,011,831
Fatalities	0
Lost-time injuries	0
Total recordable incidents	14
Near-miss incidents recorded	0
Fire incidents	4
Contractor incidents	1
Fire incidents with environmental impact	0

Hydrocarbon spills	1
Major spills	0
Spill volume	120 liters
Recovered or reprocessed	100 liters

No fatalities or lost-time injuries occurred during FY2026. The hydrocarbon spill was not classified as major, and no related environmental non-compliance occurred. Environmental aspects of the incident are presented in Section 18.

Tier 1 and Tier 2 process-safety events, critical process-safety failures and major-fire classifications were not separately determined under an approved process-safety event methodology. Unavailable classifications have not been reported as zero.

The 14 recordable incidents and 1,011,831 safe working hours produce an aggregate frequency indicator of 2.77 incidents per 200,000 hours. This aggregate indicator is not presented as the separate employee and contractor rates required by SASB EM-RM-320a.1 because the hours and incident populations were not available on that basis. APL's operating-discipline indicators include inspections, preventive maintenance, permit-to-work controls, drills, training, fire and spill records and compliance monitoring. These indicators were reviewed through Operations and QHS&E processes but were not formally classified as API RP 754 Tier 3 or Tier 4 measures during FY2026.

Safety performance

1,011,831

Safe working hours

0

Fatalities and LTIs

14

Recordable incidents

2.77

Per 200,000 hours

19.4 TRAINING, AWARENESS AND CAPABILITY

APL delivered workplace-safety, fire-prevention, emergency-response, environmental, technical, leadership, wellbeing, compliance, ethics and ESG-related training during FY2026.





Operational HSE and Environmental Awareness

Training and Awareness Area	Recorded Participations
Safety training	2,588
Fire-safety training and drills	671
Environmental awareness	1,120*
Spill-response training	420
Emergency-response training	758
ESG and climate awareness	143

***Environmental-awareness participation is estimated.**

Figures represent recorded attendances or participations and may include repeated participation by the same person. Operational HSE records may include personnel deployed by contractors or service providers where relevant. They are not presented as the number of APL employees trained.

Structured Training Participations

APL recorded 664 structured training participations and 12,910 combined participant-hours during FY2026. Of these, 392 participations related to APL employees and management trainees, while 272 related to personnel deployed by contractors or other service providers.



Training Category	Male	Female	Total Participations	Participant-hours
HSE awareness	299	—	299	4,784
Technical and operational	113	24	137	6,302
Leadership and management	20	23	43	344
Stress management and wellbeing	103	6	109	872
Compliance and ethics	76	—	76	608
Total	611	53	664	12,910

Operational HSE indicators relate to the applicable operational reporting boundary and are not employee-headcount measures. Source records may include activities involving personnel deployed by contractors or service providers where relevant to APL operations. Contractor incidents are separately identified where the available records permit.

Male and female participation accounted for 11,574 and 1,336 participant-hours, respectively. Of the 664 participations, 272 related to personnel deployed by contractors or other service providers.

Training by level comprised 127 Junior Management Staff participations, 198 Senior Management Staff and Executive-grade participations, 43 Assistant Manager-and-above participations, 24 management-trainee participations and 272 service-provider personnel participations.



Training figures represent attendances and may include the same individual in more than one program. Operational HSE awareness and structured training are tracked on different bases and have not been aggregated.

Participant-hours were not separately available between APL personnel and service-provider personnel. The combined 12,910 participant-hours should therefore not be described as employee training hours or used to calculate average training hours per APL employee.

19.5 WORKPLACE CONDUCT AND HUMAN-RIGHTS CONTROLS

APL maintains grievance, disciplinary, anti-harassment, whistleblowing and Code of Conduct mechanisms. Human-rights controls are supported by applicable laws, employment policies and supplier and contractor oversight. A consolidated FY2026 dataset covering employee grievances, anti-harassment complaints, whistleblowing matters, Code of Conduct breaches, disciplinary actions, human-rights complaints, child- or forced-labour incidents, contractual human-rights clauses and related training was not available in a comparable form. Accordingly, the report does not present quantitative case counts or a zero-case conclusion for these matters.





19.6 PERFORMANCE BASELINE AND TARGETS

FY2026 establishes APL's revised baseline for workforce composition, diversity, training, health, safety and process-safety performance. Progress against the previously established gender-diversity, ESG and DE&I training and zero-lost-time-injury targets is presented in Section 17.7. APL recorded zero fatalities, zero lost-time injuries and zero major spills during FY2026. These outcomes do not remove the continuing need for preventive controls, workforce capability, emergency preparedness and oversight of personnel deployed by service providers.



VALUE CHAIN, LOGISTICS AND MARKET-FACING PERFORMANCE

20.1 SUPPLIER AND CONTRACTOR MANAGEMENT

APL's value chain depends on refineries, import infrastructure, logistics contractors and suppliers supporting equipment, maintenance, environmental monitoring, information technology, facilities, product quality and operational projects. Supplier and contractor performance affects product availability, safety, service continuity, compliance and operating costs.

During FY2026, 186 of 263 suppliers, or 71%, were screened against one or more HSE, ESG or compliance criteria.

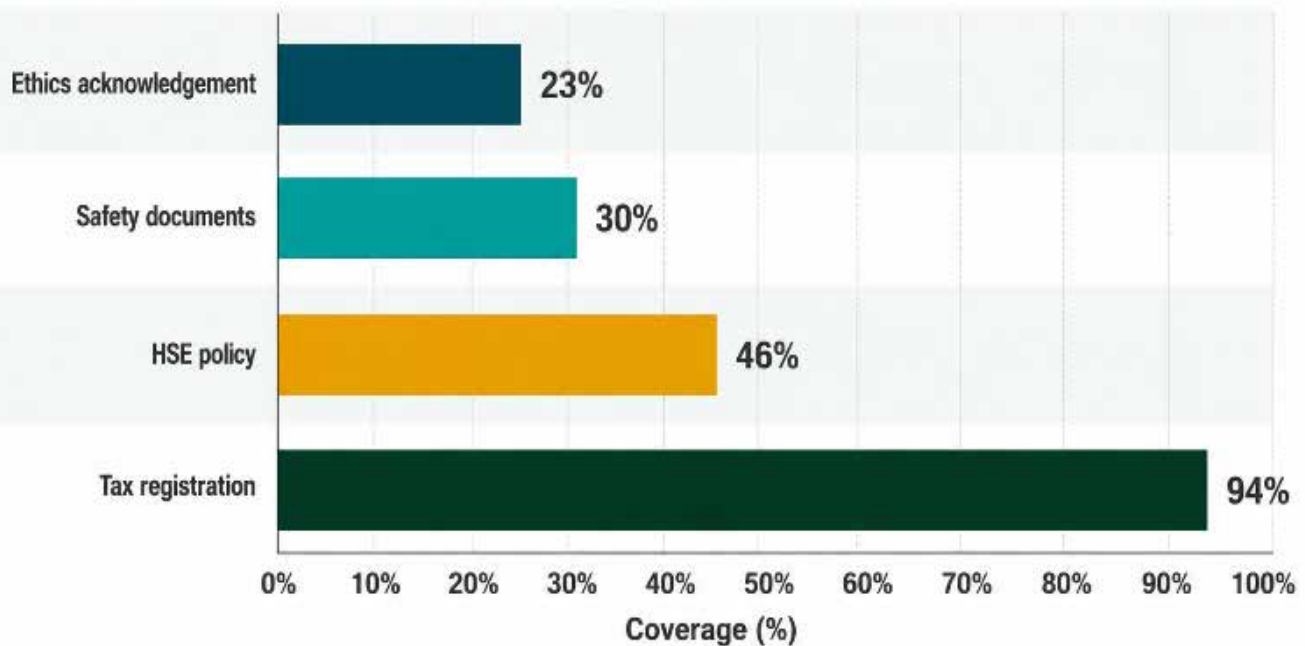
Supplier Category	Suppliers Screened	Coverage
Equipment suppliers	91 of 130	70%
Maintenance contractors	18 of 25	72%
Waste-management contractors	3 of 4	75%
Environmental testing and monitoring vendors	4 of 6	67%
Security, janitorial and facility contractors	4 of 4	100%
IT and systems vendors	20 of 22	91%
Other suppliers	46 of 72	64%
Total	186 of 263	71%

Supporting-document coverage comprised tax registration for 94% of suppliers, HSE policies or undertakings for 46%, contractor-safety documentation for 30% and Code of Conduct or ethical acknowledgements for 23%. Business-registration evidence covered 46% of applicable suppliers.

These results represent first-year coverage of selected criteria and do not constitute comprehensive sustainability due diligence.

APL's verified local-economic and service-provider indicators comprise 2,153 personnel employed and deployed by contractors and other service providers, 272 training participations involving such personnel, and 431 contractor-operated tank lorries. Consolidated FY2026 local-procurement expenditure, local supplier and contractor counts, community-based hiring, expenditure with local service providers and confirmed supplier non-compliance cases were not available on a comparable basis and are therefore not reported. No local-spend or zero-non-compliance claim is made.

Supplier screening coverage



20.2 LOGISTICS PERFORMANCE AND CONTROLS

APL distributed petroleum products through **431 contractor-operated tank lorries** during FY2026.

Logistics Indicator	FY2026 Value (unit stated in indicator)
Distance travelled (million km)	19.870
Diesel consumed (MT)	5,540.82
Average fuel efficiency (km/litre)	3.0
Scope 3 Category 4 road-logistics emissions (tCO ₂ e)	17,723.03
Vehicle-tracking coverage (%)	100
Third-party inspection coverage (%)	100
Emission/VICS certification coverage (%)	51
Contractor incidents (number)	1
Contractor training participations (number)	272

APL purchases both primary and secondary third-party transportation services. Secondary freight recovered from dealers is reimbursement of an APL-purchased service; therefore, the quantified road-logistics emissions are reported in Category 4. Category 9 was assessed as not applicable for FY2026.

Route optimization, order pairing, shipment consolidation, idle-time reduction, driver training, maintenance controls, vehicle tracking and independent inspections supported delivery continuity and contractor oversight.

Emission/VICS certification was unavailable for parts of the fleet operating in Sindh, limiting full coverage. Fuel and distance figures are based on contractor-provided information and are subject to the measurement uncertainty described in Sections 8 and 17.

20.3 RETAIL AND EV-CHARGING PERFORMANCE

APL's retail network comprised 817 outlets at 30 June 2026, including 46 company-operated and 771 dealer-operated outlets.

Retail Indicator	FY2026
New outlets added	38
Outlets closed or discontinued	0
Retail complaints received	16
Retail complaints resolved	16
Product-quality complaints	1
Fuel-dispensing or measurement complaints	2
Customer-service complaints	12

All 16 complaints were resolved. The reported categories account for 15 complaints; one complaint was not separately classified.

Six EV-charging locations completed 14,246 charging sessions and dispensed 452,108 kWh during FY2026.



MoU Signing Ceremony

Attock Petroleum Limited | Huawei Technologies Pakistan Private Limited | AE Power Alternative Energy Private Limited

Strategic Partnership for Pakistan's EV Charging Infrastructure Development and Sustainable Future





Dealer-operated-site electricity, generator fuel and refrigerant data were unavailable and were not estimated. The emissions boundary and Category 14 assessment are presented in Section 17.

Customer service portfolio



20.4 AVIATION AND LUBRICANTS

Aviation

Aviation Indicator	FY2026
Flights served	19,532
Customers served	89
New customers	2
Customer complaints	0
Product-quality complaints or incidents	0
Refuelling-service complaints	0
Sustainable aviation fuel transactions	0

The total comprised approximately 128,354 MT supplied to local airlines, 93,813 MT to international airlines and 42 MT to defence and institutional customers, using the approved conversion of 1 MT = 1,285.2 litres. Product-quality testing and certification expenditure is presented in Section 13 to avoid duplication.

Lubricants

Product Category	FY2026 Volume (million liters)
Automotive lubricants	0.651
Industrial lubricants	0.533
Total	1.184

Lubricant packaging comprised 145,179 kg of HDPE bottles and packs, drums and cardboard cartons. Related production, product-use and end-of-life emissions are included in Scope 3 Categories 1, 11 and 12, respectively, as described in Section 17.

Lubricants operational product-category revenue was PKR 790.35 million, comprising PKR 472.78 million from automotive lubricants and PKR 317.57 million from industrial lubricants. A broader financial-reporting basis recorded Lubricants revenue of PKR 1,708.06 million under its respective definition. The two figures are not additive or directly comparable: the operational figure is used for product-category performance, while the broader figure applies to financial and segment reporting. The report therefore presents both figures with their definitions and does not treat either as a reconciliation difference.

20.5 PRODUCT RESPONSIBILITY AND COMMUNITY INITIATIVES

APL manages product responsibility through quality testing, safe storage and handling, measurement controls, operating procedures, customer-service channels and HSE requirements.

Monthly HDIP samples from terminals met applicable product specifications during FY2026. Aviation recorded no customer, product-quality or refueling-service complaints, while all 16 retail complaints were resolved.

Quantitative complaint disclosure is limited to the source records available for Retail and Aviation. All 16 Retail complaints were resolved. Aviation recorded no customer, product-quality or refuelling-service complaints. Monthly HDIP terminal samples met applicable specifications. Consolidated FY2026 information for Commercial and Lubricants complaints, product recalls and Company-wide product-quality non-compliance was not available in a comparable form; no Company-wide zero-case claim is made.

A retail-network plantation initiative planted 4,500 trees across 10 locations during FY2026, with expenditure of PKR 6.8 million.

APL's verified FY2026 Statement of Charity Account records PKR 18.424 million of social-investment expenditure, comprising PKR 0.389 million for education and scholarships, PKR 2.439 million for healthcare and environment, PKR 1.376 million for sports development and PKR 14.220 million for community welfare. Donations recorded under the separate donation category were nil. The supporting schedule records 158 beneficiary entries across scholarships, medical assistance and other welfare support; medical and welfare records may include recurring beneficiaries and are not presented as 158 unique persons. The separate retail-network plantation initiative planted 4,500 trees across 10 locations at a cost of PKR 6.8 million.



Progress against APL's community-investment and related value-chain priorities is presented in Section 17.7. Continuing actions include documented community programs, supplier and service-provider oversight, customer-service monitoring, EV-charging development and product-responsibility controls.

Rehmat Ullah Baraie
Chief Financial Officer

Shuaib A. Malik
Chief Executive

Abdus Sattar
Director

APPENDICES

These appendices provide supplementary cross-references, methodology and alignment information. IFRS S1 and IFRS S2 remain APL's primary reporting basis; SASB, GRI and the Sustainable Development Goals are used only as supplementary references.

Appendix A — IFRS S1 and IFRS S2 Disclosure Index

Disclosure Area	IFRS Reference	Report Location
Objective, primary users and decision-useful information	IFRS S1.1-4, IFRS S1.17-19	Section 8.1
Fair presentation and material information	IFRS S1.10-19	Sections 8.1 and 8.8
Reporting entity, period and organizational boundary	IFRS S1.20-24, IFRS S1.64-69; IFRS S2.13(b), IFRS S2.29(a)(iv)	Section 8.2
Reporting standards and sources of guidance	IFRS S1.54-59; IFRS S2.12	Section 8.3 and Appendices B-F
First-year transition reliefs and reporting limitations	IFRS S1.E1-E6; IFRS S2.C1-C5	Section 8.4
Time horizons	IFRS S1.30(b); IFRS S2.10(b)	Section 8.5
Value-chain coverage	IFRS S1.32(b), IFRS S1.46; IFRS S2.13(b)	Sections 8.6, 11.1 and 20
Connected information	IFRS S1.21-24	Sections 11.4 and 13
Governance of sustainability-related risks and opportunities	IFRS S1.26-27	Section 9
Climate-related governance	IFRS S2.5-7	Section 9
Strategy, business model and value-chain effects	IFRS S1.28-33; IFRS S2.8-14	Sections 11 and 12
Current and anticipated financial effects, including quantified sensitivities	IFRS S1.34-40; IFRS S2.15-21	Sections 11.4 and 13.1-13.4
Climate resilience and scenario analysis	IFRS S1.41-42; IFRS S2.22-23	Sections 12.2-12.3 and 13.2-13.4
Risk identification, assessment, prioritization and monitoring	IFRS S1.43-44; IFRS S2.24-26	Section 14
Sustainability and climate-related metrics	IFRS S1.45-53; IFRS S2.27-32	Sections 16-20 and Appendix D

Scope 1, Scope 2 and Scope 3 emissions	IFRS S2.29(a)(i) to (vi)	Section 17.2 and Appendix B
GHG methodology and measurement uncertainty	IFRS S1.48–50, IFRS S1.74–86; IFRS S2.29–30	Sections 15.3 and 17.3; Appendix B
Physical-risk exposure metrics	IFRS S2.29(c)	Sections 12.3, 13.4 and 14.3
Transition-risk exposure metrics	IFRS S2.29(b)	Sections 12.3, 13.2–13.4 and 14.3
Climate-related opportunity metrics	IFRS S2.29(d)	Sections 12.2, 17.4–17.7 and 20
Climate-related capital deployment	IFRS S2.29(e)	Sections 13.3 and 17.6
Internal carbon price	IFRS S2.29(f)	Appendix B.4
Climate-related remuneration linkage	IFRS S2.29(g)	Section 9
Industry-based metrics	IFRS S2.32	Sections 17–20 and Appendix C
Climate-related targets and performance	IFRS S2.33–37	Sections 17.7, 18.5 and 19.6
Judgements, estimates and measurement uncertainty	IFRS S1.74–86	Sections 8.8, 15.3 and 17.3
Comparative information and FY2026 baseline	IFRS S1.52–53, IFRS S1.70–73	Sections 8.9, 15.4 and 16.4; Appendix B.5
Errors, methodology changes and recalculation	IFRS S1.83–86	Section 8.9 and Appendix B.5
Location of information and cross-references	IFRS S1.60–63	Section 8.10 and Appendix A



APPENDIX B — GHG ACCOUNTING METHODOLOGY AND SCOPE COVERAGE

B.1 Accounting Basis and Boundary

Area	FY2026 Approach
Primary accounting references	GHG Protocol Corporate Standard and Corporate Value Chain (Scope 3) Standard
Reporting-framework linkage	IFRS S2 climate-related metrics and targets
Organisational boundary	Operational-control approach
Reporting period	Year ended 30 June 2026
Reporting unit	Metric tonnes of carbon dioxide equivalent (tCO ₂ e)
Base year	FY2026
Scope 2 method	Location-based
Scope 3 coverage	Seven quantified categories and one partially quantified category from the 15-category screening; Category 9 assessed as not applicable
Factor hierarchy	Source-specific activity data and factors, followed by recognised secondary factors, representative proxies and spend-based estimates

Scope 1 includes fuel consumed in APL-controlled vehicles and stationary sources. Scope 2 includes purchased electricity within the operational-control boundary. Scope 3 includes selected upstream and downstream value-chain categories.

Dealer-operated sites were not automatically included in Scope 1 or Scope 2, and no dealer-site electricity, generator-fuel, refrigerant or other operational-emissions estimate was made. Based on FY2026 HSE and Operations inspection, maintenance and incident records, no refrigerant leakage or fire-suppression gas release was identified within APL-controlled operations. Fugitive emissions from these sources are therefore reported as nil for FY2026. [IFRS S1.48-50; IFRS S2.29-30]



B.2 CONSOLIDATED ACTIVITY DATA AND GHG INVENTORY

Activity Data

Activity	FY2026 Value (unit stated in activity)
Petrol consumed in APL-controlled vehicles (MT)	97.32
Diesel consumed in APL-controlled vehicles (MT)	34.86
Diesel consumed in controlled stationary sources (MT)	333.72
Purchased electricity (million kWh)	6.935
Contractor logistics diesel (MT)	5,540.82
Contractor logistics distance (million km)	19.870
Solar electricity generated (thousand kWh)	207.256

Solar generation is reported separately and is not deducted as a negative Scope 2 emission.

GHG Inventory

Inventory Component	FY2026 Emissions (tCO ₂ e)
Scope 1	1,484.45
Location-based Scope 2	3,259.63
Quantified emissions from selected Scope 3 categories, including the quantified portion of Category 4	5,995,138.97
Total quantified GHG emissions	5,999,883.05

The Scope 3 amount does not represent every possible value-chain emissions source.

B.3 Scope 3 Screening

APL elected the first-year transition relief in IFRS S2.C4(b). The Scope 3 categories and amounts presented in this appendix are voluntary FY2026 disclosures prepared using reasonable and sup-portable information available without undue cost or effort. They do not represent a complete value-chain greenhouse gas inventory. The related comparative consequence in IFRS S2.C5 applies in the next reporting cycle.

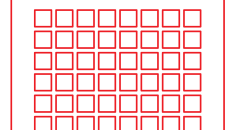
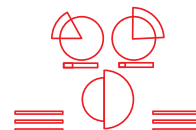
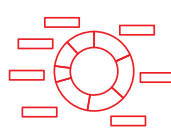
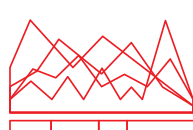
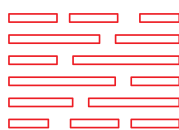
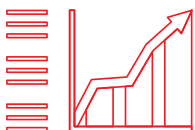
No.	Scope 3 Category	FY2026 Treatment	Emissions (tCO ₂ e)
1.	Purchased goods and services	Petroleum-product well-to-tank emissions and packaging-material production	1,340,911.08
2.	Capital goods	Spend-based asset-class proxies	3,745.38
3.	Fuel- and energy-related activities	Upstream fuel and purchased-electricity effects not included in Scope 1 or Scope 2	2,178.16
4.	Upstream transportation and distribution	APL-purchased primary and secondary road logistics quantified; pipeline and other transport modes remain relevant but unquantified	17,723.03
5.	Waste generated in operations	Hazardous and non-hazardous waste using treatment-route proxies	0.14
6.	Business travel	Not separately quantified; controlled-vehicle travel is included in Scope 1 and no material third-party travel was identified	—
7.	Employee commuting	Fuel-card and public-transport activity using documented assumptions	1,874.64
8.	Upstream leased assets	Not applicable	—
9.	Downstream transportation and distribution	Not applicable; no qualifying transport service not purchased by APL was identified	—
10.	Processing of sold products	Not applicable	—
11.	Use of sold products	Product sales and use-phase factors, net of identified internal, commuting and contractor fuel	4,628,705.86
12.	End-of-life treatment of sold products	Lubricants packaging	0.68
13.	Downstream leased assets	Not applicable; dealer-operated sites considered under Category 14	—
14.	Franchises and dealer-operated sites	Relevant; contractual classification and site-level activity data under assessment	—
15.	Investments	Relevant; comparable investee emissions unavailable	—
	Quantified emissions from selected Scope 3 categories		5,995,138.97

The 2,360.88 MT of APL-sourced contractor diesel, equivalent to 2,821,011.63 liters, was removed from Category 11 to prevent double counting. The related contractor road-logistics emissions remain fully reported in Category 4.

B.4 Calculation Methods, Factors and Uncertainty

Scope 3 Input Quality and Verification

Category	Principal input and method	Factor representativeness	Verification status
1-Purchased goods and services	Procurement quantities and expenditure; activity-, mass- and spend-based methods	Product and packaging factors; supplier-specific factors not consistently available	Finance/procurement source reconciliation and internal calculation review; no external verification
2-Capital goods	Asset-class expenditure using spend-based proxies	Generic asset-class factors; lower technology and jurisdiction specificity	Finance source reconciliation and internal calculation review; no external verification
3-Fuel- and energy-related activities	Fuel and electricity activity data	Published well-to-tank and upstream electricity factors; source-year and jurisdiction differences may remain	Activity data reconciled internally; no external verification
4 -Upstream transportation and distribution	Contractor road diesel and freight allocation; fuel-based method	Road-fuel factor applicable to quantified road transport; pipeline and other modes excluded	Contractor data and Finance freight records reviewed internally; no external verification
5-Waste generated in operations	Recorded hazardous and non-hazardous waste; treatment-route proxy	Generic treatment-route proxy; actual route evidence incomplete	QHS&E source records and internal calculation review; no external verification
7-Employee commuting	Fuel-card, public-transport and commuting assumptions	Fuel and passenger-kilometre factors with proxy and allocation uncertainty	HR and activity inputs reviewed internally; no external verification
11-Use of sold products	Final product-sales quantities and product-family use-phase factors	Product-family factors applicable to reported sales; internal, contractor and commuting fuel reconciled out	approved sales schedule and internal reconciliation; no external verification
12-End-of-life treatment	Lubricants packaging weight and treatment-route proxy	Generic end-of-life factor; local treatment outcome not directly measured	Packaging records and internal calculation review; no external verification



Calculation Methods

Application	FY2026 Method
Scope 1 petrol	Activity data (MT) x 3.13929 tCO ₂ e/MT
Scope 1 diesel	Activity data (MT) x 3.19862781 tCO ₂ e/MT
Scope 2 purchased electricity	Activity data (kWh) x 0.47 kgCO ₂ e/kWh / 1,000
Scope 3 Category 1 - Purchased goods and services	Procurement quantities or expenditure multiplied by the applicable activity-based, mass-based or spend-based emission factor
Scope 3 Category 2 - Capital goods	Expenditure converted at PKR 278.15 per USD and multiplied by the applicable asset-class proxy factor
Scope 3 Category 3 - Fuel- and energy-related activities	Fuel quantities multiplied by the applicable well-to-tank factor; purchased electricity multiplied by the applicable upstream electricity factor
Scope 3 Category 4 - Upstream transportation and distribution	Contractor road diesel consumption (MT) x 3.19862781 tCO ₂ e/MT. Primary and secondary road results are allocated using comparable road-freight. Pipeline and other unquantified transport modes are excluded from this road-fuel calculation.
Scope 3 Category 5 - Waste generated in operations	Waste quantity multiplied by the applicable treatment-route proxy factor
Scope 3 Category 7 - Employee commuting	Fuel-based and passenger-kilometer methods using documented commuting assumptions and allocation factors
Scope 3 Category 11 - Use of sold products	Product quantities (MT) multiplied by the applicable product-family use-phase emission factor
Scope 3 Category 12 - End-of-life treatment of sold products	Packaging weight multiplied by the applicable treatment-route proxy factor

Approved Fuel Conversions and Emission Factors

Fuel or Energy Source	Unit Conversion	Direct-combustion Factor	Well-to-tank Factor
Petrol	1 MT = 1,359 liters	3.13929 tCO ₂ e/MT	0.8243694 tCO ₂ e/MT
Diesel	1 MT = 1,194.9 liters	3.19862781 tCO ₂ e/MT	0.74884383 tCO ₂ e/MT
Jet fuel	1 MT = 1,285.2 liters	Not applied to APL-controlled Scope 1 sources	0.65365272 tCO ₂ e/MT
Purchased electricity	Not applicable	0.47 kgCO ₂ e/kWh, location-based	Applied separately for upstream electricity emissions under Scope 3 Category 3

The mass-based petrol and diesel factors are equivalent to the liter-based factors of 2.31 kgCO₂e/liter for petrol and 2.6769 kgCO₂e/liter for diesel.

Scope 3 Category 11 Use-phase Factors

Product Family	Use-phase Emission Factor (tCO ₂ e/MT)
HSD / gas-diesel oil	3.211
Motor gasoline	3.105
Residual fuel oil	3.111
Jet kerosene	3.188
Kerosene	3.219
LPG	2.985
Lubricants	0.589

The factors were applied according to the documented organizational boundary, Scope 3 category boundary and product classification. Internal consumption, contractor fuel, employee commuting fuel and other quantities already reported in Scope 1 or another Scope 3 category were identified through reconciliation controls and excluded or adjusted where necessary to avoid double counting.

Applied factors were expressed directly in CO₂e. No separate gas-by-gas global-warming-potential conversion was required for the quantified sources.

Measurement uncertainty is higher for spend-based

capital goods, employee commuting, waste treatment, contractor information, supplier emissions, dealer-operated sites, investments and other sources relying on generic factors, allocation assumptions or incomplete activity data.

A separate market-based Scope 2 figure was not calculated because reliable contractual instruments, supplier-specific emission factors and energy-attribute certificates were unavailable.

APL did not apply an internal carbon price during FY2026.

B.5 Base Year and Recalculation

FY2026 is the base year for Scope 1, location-based Scope 2, seven quantified Scope 3 categories and the quantified portion of Category 4.

Recalculation will be considered when a quantitatively or qualitatively material change could reasonably influence users' decisions.

Trigger	Examples
Organizational boundary	Acquisition, disposal or change in operational control
Operational boundary	Inclusion or exclusion of material sites, assets or activities
Emission factors	Material revision to a factor or factor source
Methodology	Change in formula, conversion basis or estimation method
Scope 3 coverage	Addition, removal or material improvement of a category
Data correction	Correction of a material error or omission

Organic business growth or contraction will not ordinarily require base-year recalculation. Each recalculation will document the reason, affected scopes or categories, revised figures, source documentation and effect on comparability.

APPENDIX C-SELECTED SASB OIL & GAS -REFINING & MARKETING REFERENCE INDEX

This supplementary index identifies selected SASB topics relevant to APL's downstream operations. It does not constitute a claim of full SASB compliance.

SASB Topic	Metric Reference	Report Location	FY2026 Status
GHG emissions	EM-RM-110a.1	Section 17.2; Appendices B and C	Partial: Scope 1 is 1,484.45 tCO ₂ e. Gas-by-gas coverage, GWP basis by gas and regulated percentage were not determined; no complete SASB claim is made.
Emissions-management approach	EM-RM-110a.2	Sections 12.2 and 17.2-17.7	Partial: combined Scope 1 and Scope 2 objective and management measures disclosed; no separate Scope 1 target, investment schedule or interim milestone.
Air emissions	EM-RM-120a.1	Section 18.2	Not quantified: monitoring activity is disclosed but is not a Company-wide pollutant mass inventory.
Refinery proximity	EM-RM-120a.2	Appendix C	Not applicable: APL is a downstream oil marketing company and did not own or operate a refinery during FY2026.
Water management	EM-RM-140a.1	Section 18.3	Not quantified: Company-wide withdrawal, consumption and water-stress percentages were unavailable.
Water-quality non-compliance	EM-RM-140a.2	Section 18.4	Zero incidents identified within the environmental-compliance records reviewed; conclusion limited to that reporting scope.
Hazardous-waste management	EM-RM-150a.1	Section 18.3	Partial: 4.691 MT disclosed; treatment routes and recycled percentage were not available.
Underground storage tanks	EM-RM-150a.2	Appendix C	Not reported: a complete asset-by-asset UST, release, closure and financial-assurance dataset was not available.
Workforce health and safety	EM-RM-320a.1	Section 19.3	Partial: outcomes and aggregate 2.77-per-200,000-hours indicator disclosed; separate employee and contractor rates unavailable.
Safety-management systems	EM-RM-320a.2	Sections 14.4 and 19.3	Qualitative: contractor integration, controls, inspections, permit-to-work, training and emergency preparedness disclosed.
Advanced-biofuel market	EM-RM-410a.2	Sections 20.4-20.5; Appendix C	Not reported: no controlled addressable-market or market-share measure was available; no advanced-biofuel revenue is claimed.
Renewable-fuel volumes	EM-RM-410a.3	Section 20.4; Appendix C	Partial: sustainable aviation fuel transactions were zero; a consolidated measure covering all renewable fuel types was not available.
Pricing-related proceedings	EM-RM-520a.1	Sections 10.2 and 10.5	Not reported: consolidated monetary losses for price-gouging, price-fixing or price-manipulation proceedings were not available; no zero claim is made.
Regulatory environment	EM-RM-530a.1	Sections 10-14	Qualitative: regulatory context and controls disclosed; no separate approved register of corporate positions on environmental or social policy proposals was available.

Tier 1 and Tier 2 process safety	EM-RM-540a.1	Section 19.3	Not quantified: events were not classified under an approved API RP 754 methodology.
Tier 3 process safety	EM-RM-540a.2	Section 19.3	Not quantified: the recorded near-miss count is not presented as an API RP 754 Tier 3 rate.
Tier 4 operating discipline	EM-RM-540a.3	Sections 14.4-14.5 and 19.3	Partial: operating-discipline indicators and escalation disclosed; indicators were not formally classified as API RP 754 Tier 4 measures.
Refinery throughput	EM-RM-000.A	Sections 11 and 16	Not applicable: APL did not conduct refining. APL operating-scale indicators are reported separately and are not substitutes for this metric.
Refinery operating capacity	EM-RM-000.B	Sections 11 and 16	Not applicable: APL did not own or operate refining capacity. APL storage capacity is reported separately and is not a substitute for this metric.

APPENDIX D — SUPPLEMENTARY SUSTAINABILITY PERFORMANCE DISCLOSURES

Purpose and status. This appendix provides supplementary performance context and a consolidated cross-reference for broader stakeholders. It does not replace the climate-related financial disclosures presented using IFRS S1 and IFRS S2 as the reporting basis. The GHG Protocol, selected SASB topics, selected GRI disclosures and the Sustainable Development Goals are used as supplementary references only.

Cross-reference approach. Detailed information that is already presented in the main report or another appendix is not repeated here. This appendix identifies the relevant report location, disclosure status, boundary and principal limitation. The Selected GRI Content Index and Selected SDG Alignment that follow this appendix provide the detailed framework mappings.

APL does not claim that this report has been prepared in accordance with the GRI Standards, and the SDG mapping does not represent measurement of APL's overall contribution to, or impact on, individual SDG targets.

D.1 BASIS, BOUNDARY AND PRESENTATION

Area	FY2026 Basis	Controlling Report Location
Reporting entity and period	Attock Petroleum Limited; financial year ended 30 June 2026.	Corporate Profile and Section 8.2
Primary reporting basis	IFRS S1 and IFRS S2, as adopted in Pakistan.	Sections 8.1 and 8.3; Appendix A
Supplementary references	Applicable SECP guidance, GHG Protocol, selected SASB topics, selected GRI disclosures and selected SDGs.	Section 8.3; Appendices B, C, E and F
Organizational boundary	Operational-control approach for GHG reporting, with selected material value-chain information included separately.	Sections 8.2, 8.6 and 17.1; Appendix B
Base year and comparatives	FY2026 is the base year for the final GHG inventory and the comparative baseline for material sustainability and climate-related metrics.	Sections 8.9, 15.4, 16.4 and 17.8

Data-quality basis	Directly measured, calculated, estimated, proxy-based and not-available classifications are used according to the source and method.	Sections 8.8 and 15.3
Assurance status	The report is supported by internal controls and governance review but has not been externally assured.	Section 15.1
Avoidance of duplication	Main report disclosures remain controlling. This appendix provides supplementary context, status and cross-references only.	This Appendix

Boundary note. Dealer-operated sites were not automatically included in Scope 1 or Scope 2, and no dealer-site electricity, generator-fuel or other operational-emissions estimate was included. HSE and Operations confirmed that no refrigerant leakage or fire-suppression gas release was identified during FY2026. Fugitive emissions from these sources are therefore reported as nil for the year on the basis of operational inspection, maintenance and incident records. This conclusion is limited to the records reviewed and will be reassessed if subsequent servicing or leakage information identifies a release.

D.2 INTEGRATED SUPPLEMENTARY DISCLOSURE

The following schedule consolidates the status of material supplementary disclosure areas. Where quantitative or qualitative information is already included in the main report, the relevant section is referenced without repeating the underlying disclosure.

Disclosure Area	FY2026 Status	Main Report Reference	Principal Qualification
Reporting basis, boundary and transition reliefs	Disclosed	Section 8; Appendices A and B	First-year reporting limitations and unavailable information are expressly identified.
Governance and oversight	Disclosed	Section 9	Board, Audit Committee and management responsibilities are described; remuneration was not formally linked to sustainability metrics during FY2026.
Ethics, conduct and compliance mechanisms	Qualitative / partial	Section 10	Policies and mechanisms are disclosed; consolidated case and outcome information was unavailable for several conduct areas.
Business model, dependencies and opportunities	Disclosed	Section 11	Includes infrastructure, logistics, energy, workforce, customer and market dependencies.
Climate scenario analysis and resilience	Completed and disclosed	Sections 12.2-12.3	Four NGFS-aligned pathways and three horizons were assessed. Physical effects range from PKR 8.46 million to PKR 303.11 million; results are management sensitivities, not forecasts.
Current and anticipated financial effects	Quantified where supportable	Sections 10.5, 12.3, 13	Selected current financial effects include PKR 4,169.69 million paid under the government-mandated Climate Support Levy. This actual statutory payment is separate from the scenario sensitivities, which are management estimates. The illustrative coincident cash envelope ranges from PKR 44.46 million to PKR 5.35 billion. These sensitivity outputs are not accounting provisions, valuations or expected losses.

Physical and transition climate-risk quantification	Quantified as management sensitivities	Sections 12.3, 13.2 to 13.4 and 14.3	Physical-risk envelopes, terminal-level effects, transition operating sensitivities and separate transition capital sensitivities are quantified. The coincident cash envelope is an internal stress measure. The results are management sensitivities, not forecasts or expected losses, and no probabilities were assigned to the scenarios.
Cross-industry climate metrics	Quantified	Sections 13.4, 16.3 and 17.6	linked amounts and percentages are disclosed for assets vulnerable to transition risk, assets vulnerable to physical risk and assets aligned with climate-related opportunities. Actual solar and EV asset additions are disclosed as FY2026 climate-related capital deployment. Internal carbon pricing was not applied, and 0% of executive-management remuneration was linked to climate-related considerations. Risk, opportunity and capital-deployment amounts represent different metrics and must not be added together.
Risk-management processes	Disclosed	Section 14	Physical and transition risks are integrated with enterprise risk management.
Data governance and reporting controls	Disclosed	Section 15	Internal controls support traceability but do not constitute external assurance.
Absolute GHG emissions	Quantified / partial value-chain coverage	Sections 16.2 and 17.1-17.3; Appendix B	Scope 1 and location-based Scope 2 are quantified. Seven Scope 3 categories are quantified and Category 4 is partially quantified; the Scope 3 total is not a complete value-chain inventory.
GHG-emissions intensity	Quantified with stated limitations	Sections 16.3 and 17.4; Section D.3 of this Appendix	3.14 kgCO ₂ e per MT of products sold, using combined Scope 1 and location-based Scope 2 emissions divided by 1,512,661 MT of FY2026 product sales. Applied factors were expressed directly in CO ₂ e; HSE and Operations records identified no refrigerant leakage or fire-suppression gas release. Dealer-site emissions remain outside the numerator.
Energy consumption and renewable energy	Partial quantitative disclosure	Section 17.4	Electricity and fuel are disclosed in native units; no complete energy-intensity metric or total energy in joules is reported.
Product handling, product loss and spills	Quantified	Sections 17.5 and 18.1-18.3	Operational hydrocarbon loss is not automatically treated as fugitive GHG emissions.
Local air emissions	Partial	Section 18.2	Monitoring activity is disclosed; Company-wide pollutant mass emissions were not quantified.
Water	Partial	Section 18.3	Water-quality and wastewater monitoring are disclosed; Company-wide withdrawal, consumption, discharge, recycling and reuse were not quantified.
Waste	Partial	Section 18.3; Appendix B	Hazardous and non-hazardous waste are quantified; used oil combines unresolved mass and volume units and is not aggregated.

Environmental compliance	Quantified for the reporting scope	Section 18.4	Environmental outcomes are limited to the records and reporting scope reviewed.
Biodiversity and land use	Not quantified	Section 18.5	Tree-planting activity is quantified, but no material biodiversity impact, affected land area or Company-wide biodiversity-sensitive-location dataset was measured.
Workforce profile and diversity	Quantified	Section 19.1	Workforce categories and gender information are disclosed; broader contractor information overlaps with outsourced personnel and is not added twice.
Workforce movement and well-being	Partial quantitative disclosure	Section 19.2	Movement and selected wellbeing indicators are disclosed; complete sick-leave days and work-related illness classifications were unavailable.
Health, safety and process safety	Quantified / partial	Section 19.3	Fatalities, LTIs, incidents, fire, spill and safe hours are disclosed; rates and Tier 1/Tier 2 process-safety classifications were not calculated.
Training and capability	Quantified	Section 19.4	Participations and participant-hours are disclosed; attendances may include repeat participants and average hours per employee were not calculated.
Human rights and workplace conduct outcomes	Qualitative / not quantified	Sections 10 and 19.5	Mechanisms are disclosed; consolidated outcome datasets were unavailable and no zero-case conclusion is made.
Supplier screening and local procurement	Partial quantitative disclosure	Sections 10.7 and 20.1	Supplier screening is quantified; local procurement expenditure, local supplier counts and confirmed supplier non-compliance cases were unavailable.
Contractor logistics	Quantified / estimated	Section 20.2; Appendix B	Fuel, distance, fleet controls and Category 4 road-logistics emissions are disclosed. Fuel and distance data are contractor-provided, and the primary-secondary allocation uses comparable road-freight amounts that are both net of PST.
Retail and EV charging	Quantified	Section 20.3	Retail and EV activity are disclosed; dealer-site operating energy and emissions were not estimated.
Aviation	Quantified	Section 20.4	Fuel supply, customers, flights and complaint indicators are disclosed; product-quality expenditure is cross-referenced to Section 13.
Lubricants	Quantified with defined revenue bases	Section 20.4	Operational and broader financial-reporting revenue figures use different definitions and are not additive or directly comparable.
Product responsibility and customer outcomes	Partial quantitative disclosure	Section 20.5	Retail and Aviation information is disclosed; consolidated Commercial and Lubricants complaint, recall and Company-wide quality data were unavailable.

Community initiatives	Quantitative	Section 20.5	The verified FY2026 Statement of Charity Account reports PKR 18.423 million by program category and 158 beneficiary entries; plantation activity is disclosed separately. Formal impact assessment was not performed.
Cybersecurity and data privacy	Qualitative / not quantified	Section 10.6	No consolidated FY2026 quantitative incident, affected-record, downtime or remediation dataset was available.
Targets and progress	Quantitative and qualitative progress disclosed	Sections 17.7, 18.5, 19.6 and 20.5	Performance is concluded where the FY2026 source and measurement basis support the conclusion; remaining limitations are stated with the relevant target.
Comparative information	Limited	Sections 16.4 and 17.8	FY2026 is the baseline; future material methodology or boundary changes will be assessed under the recalculation policy.

D.3 GHG-EMISSIONS INTENSITY AND ENERGY-INTENSITY POSITION

FY2026 reporting position. APL reports an operational GHG-emissions intensity of 3.14 kgCO₂e per MT of products sold. The ratio uses combined Scope 1 and location-based Scope 2 emissions as the numerator and the complete FY2026 product-sales schedule in MT as the denominator. A consolidated energy-intensity metric is not reported because a complete conversion of all energy sources to a common unit was not finalized.

Operational-emissions numerator. The numerator is combined Scope 1 and location-based Scope 2 emissions of 4,744.08 tCO₂e, comprising Scope 1 emissions of 1,484.45 tCO₂e and location-based Scope 2 emissions of 3,259.63 tCO₂e. It covers controlled vehicles, generators, equipment, company-operated sites, Aviation operations and purchased electricity within APL's operational-control boundary. No refrigerant leakage or fire-suppression gas release was identified during FY2026, and no amount from these sources was added to the numerator. Operating emissions from dealer-operated sites remain outside the numerator.

Candidate Denominator	FY2026 Decision	Assessment
Net sales or revenue	Not selected for FY2026	Highly affected by regulated prices, petroleum-product prices, taxes, exchange rates and inflation; changes may not represent operational efficiency. Final actual FY2026 revenue was also not used as an approved intensity denominator.
Terminal throughput	Not selected for Company-wide intensity	Covers terminal movements rather than the full operational boundary and may include transfers or repeated handling. It does not align with emissions from corporate, retail, Aviation and controlled-vehicle activities.
Selected Scope 3 Category 11 sales tonnes	Used as the principal denominator component	The Category 11 schedule provides 1,471,884 MT of combustion or oxidation products. It is supplemented by 40,777 MT of non-combustion products from the same final product-sales schedule so that the denominator represents broader Company output.
Workforce or outlet count	Not selected	Does not represent APL's principal physical output and would not provide a stable operating-efficiency measure for an oil marketing company.
Actual Company-wide products sold in MT	Selected for FY2026	Selected denominator: 1,512,661 MT. It includes all product quantities in the final FY2026 product-sales schedule, including Aviation JV and LPG, and includes non-combustion products that remain part of APL's sales output. EV-charging electricity is excluded because it is measured in kWh rather than tonnes.

EV-charging electricity	Excluded from the tonnes denominator	EV charging is a service measured in kWh. Adding kWh or MWh to MT would be dimensionally inconsistent. EV-charging activity is disclosed separately in Section 20.3.
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FY2026 operational GHG-emissions intensity methodology

Element	FY2026 Approved Method
Metric name	Operational GHG-emissions intensity
Numerator	Scope 1 plus location-based Scope 2 emissions: 4,744.08 tCO ₂ e
Numerator unit	tCO ₂ e
Denominator	1,512,661 MT of FY2026 products sold
Reported unit	kgCO ₂ e per MT of products sold
Formula	$(4,744.08 \text{ tCO}_2\text{e} \times 1,000) / 1,512,661 \text{ MT} = 3.1362 \text{ kgCO}_2\text{e per MT}$, reported as 3.14 kgCO ₂ e per MT
Scope 3 treatment	Excluded from the operational intensity ratio and disclosed separately because Scope 3 categories arise from different value-chain activities and include estimated, proxy and spend-based methods.
Base year	FY2026. The intensity ratio and the absolute Scope 1 and location-based Scope 2 inventory use the same reporting year; FY2026 is the comparative baseline.
Required controls	Reconcile product tonnes to the final Scope 3 product-sales schedule; include all product categories measured in tonnes; exclude EV electricity; retain the numerator, denominator, product coverage, calculation, rounding and management approval trail consistently in future periods.
Intensity result	3.14 kgCO ₂ e per MT of products sold
Denominator composition	1,471,884 MT of products included in the Category 11 use-phase schedule plus 40,777 MT of bitumen and selected non-combustion process products
Organisational coverage	Scope 1 and Scope 2 numerator follows APL's operational-control boundary. The denominator is an enterprise-wide physical-output measure based on the FY2026 product-sales schedule.
Gases and factor presentation	The applied factors are expressed directly in CO ₂ e. A separate gas-by-gas split was not available in the source records. HSE and Operations records identified no refrigerant leakage or fire-suppression gas release during FY2026; nil was included for these sources.
Rounding	Calculated result 3.1362 kgCO ₂ e per MT; disclosed to two decimal places as 3.14 kgCO ₂ e per MT.

APL selected total FY2026 products sold in MT as the denominator because it represents the Company's principal physical output and is less affected than revenue by regulated prices, petroleum-product prices, taxes, exchange rates and inflation. The denominator is 1,512,661 MT, comprising 1,471,884 MT of products included in the Scope 3 Category 11 use-phase schedule and 40,777 MT of bitumen, solvent oil, jute batching oil and mineral turpentine oil that were excluded from the combustion calculation but remain part of APL's product-sales output. EV-charging electricity is excluded because it is measured in kWh and cannot be aggregated with product tonnes. The resulting operational GHG-emissions intensity is 3.14 kgCO₂e per MT of products sold. Scope 3 emissions are excluded from this ratio and remain disclosed separately.

GRI 305-4 alignment.

The disclosure identifies the intensity ratio, the organization-specific denominator, the emissions scopes included and the treatment of gases and fugitive sources. The applied fuel and electricity

factors were expressed directly in CO₂e. HSE and Operations confirmed that no refrigerant leakage or fire-suppression gas release was identified during FY2026; accordingly, no fugitive-emissions amount was added to the numerator.

GRI 305-4 Requirement	APL FY2026 Disclosure
GHG-emissions intensity ratio	3.14 kgCO ₂ e per MT of products sold.
Organization-specific denominator	1,512,661 MT of FY2026 products sold.
Emissions included	Scope 1 and location-based Scope 2 combined.
Scope 3 treatment	Excluded from this intensity ratio and reported separately in absolute terms.
Gases included	Applied fuel and electricity factors are expressed directly in CO ₂ e. HSE and Operations records identified no refrigerant leakage or fire-suppression gas release during FY2026; nil was included for these sources.
Organizational boundary	Operational control for the numerator; enterprise-wide FY2026 product-sales output for the denominator.
Base year and comparability	FY2026 is the first intensity baseline; no prior-year comparative is presented.

Energy-intensity position

APL discloses purchased electricity, controlled petrol and diesel, contractor logistics diesel and on-site solar generation in their native units in Section 17.4. A consolidated energy-intensity metric is not reported because a complete approved conversion to a common energy unit and an aligned output denominator were not established for FY2026. Future reporting should define the energy sources included, conversion factors, organizational boundary, denominator and comparative method before presenting an intensity result.

D.4 SUPPLEMENTARY GRI AND SDG LINKAGE BY PERFORMANCE THEME

This schedule provides a thematic bridge between the main report, the Selected GRI Content Index and the Selected SDG Alignment. It does not add to the level of GRI compliance or quantify SDG impact.

Performance Theme	Main Report Location	Selected GRI Reference	Selected SDG	Qualification
Organization, reporting boundary and governance	Corporate Profile; Sections 8 and 9	GRI 2-1, 2-2, 2-3, 2-9, 2-12 to 2-14	—	Primary IFRS reporting basis; supplementary GRI cross-reference only.
Ethics, conduct and raising concerns	Sections 10 and 19.5	GRI 2-23, 2-26, 2-27, 406-1	SDG 8	Mechanisms are disclosed; several outcome datasets are unavailable.
Material topics, strategy and resilience	Sections 11-14	GRI 3-1 and 3-2	SDGs 9 and 13	Four scenarios and three horizons were assessed. Physical sensitivities range from PKR 8.46 million to PKR 303.11 million and the illustrative coincident cash envelope ranges from PKR 44.46 million to PKR 5.35 billion. Results are not forecasts.
Energy and renewable energy	Sections 16.2 and 17.4	GRI 302-1	SDG 7	Energy is disclosed in native units; a consolidated energy-intensity metric is not reported.

GHG emissions	Sections 16.2 and 17; Appendix B	GRI 305-1, 305-2, 305-3 and 305-4	SDG 13	Absolute emissions and operational GHG-emissions intensity of 3.14 kgCO ₂ e per MT are quantified. Scope 3 is excluded from the intensity ratio and disclosed separately; applied factors were expressed directly in CO ₂ e.
Water	Section 18.3	GRI 303-3	SDG 12	Monitoring is disclosed; Company-wide withdrawal is not quantified.
Waste, product loss and spill controls	Sections 17.5 and 18.1–18.3	GRI 306-3	SDG 12	Waste and spill indicators are disclosed with unit and treatment-route limitations.
Health, safety and wellbeing	Sections 19.2–19.3	GRI 403-9 and 403-10	SDG 3	Injury outcomes are disclosed; rates and work-related illness classification are incomplete.
Training and skills development	Sections 19.2 and 19.4	GRI 404-1 and 404-2	SDG 4	Participant-hours and participations are disclosed; average hours per employee are not calculated.
Diversity and equal opportunity	Sections 10 and 19.1	GRI 405-1 and 406-1	SDG 5	Gender-disaggregated workforce and program participation are disclosed.
Human rights in operations and value chain	Sections 10, 19.5 and 20.1	GRI 408-1 and 409-1	SDG 8	Controls are disclosed; confirmed outcome information is incomplete.
Supplier, contractor and logistics performance	Sections 20.1–20.2	GRI 2-6 and selected topic references through the GRI index	SDGs 8, 9 and 12	Supplier screening and contractor logistics are quantified; local-spend information is unavailable.
Retail, EV charging and infrastructure	Sections 11.2, 12.2 and 20.3	Selected economic and environmental topic references	SDGs 7 and 9	Activity is disclosed; no claim of avoided emissions is made.
Aviation, Lubricants and product responsibility	Sections 20.4–20.5	Selected customer and product-responsibility topic references	SDGs 9 and 12	Source-specific performance is disclosed; no Company-wide zero-complaint claim is made.
Community and plantation activity	Section 20.5; Appendix D.5	GRI 203-1 / 203-2 and GRI 413-1, supplementary references	SDGs 1, 3, 4, 8, 11, 13 and 15, as applicable	The FY2026 Statement of Charity Account reports PKR 18.423 million by program category and 158 beneficiary entries; plantation expenditure and activity are reported separately. No formal impact assessment is claimed.

D.5 COMMUNITY, EDUCATION AND SOCIAL-INVESTMENT DISCLOSURES

FY2026 reporting approach. The verified Statement of Charity Account records total social-investment expenditure of PKR 18.423 million. This comprises education and scholarships of PKR 0.389 million, healthcare and environment of PKR 2.439 million, sports development of PKR 1.376 million and community welfare of PKR 14.220 million. The separate donations category was nil.

Beneficiary and program position. The supporting schedule records 5 scholarship beneficiaries, 45 medical-assistance beneficiary entries and 108 other-welfare beneficiary entries, giving 158 recorded beneficiary entries. Medical and welfare support may recur during the year; accordingly, the total is not described as 158 unique persons. Community-welfare expenditure includes support for a WWF mobile-application launch, the Attock Sahara Foundation annual exhibition, beautification of Margalla Hills trekking trails and assistance to deceased workers' families and other welfare recipients.

Program area	FY2025 reference	FY2026 final position	Final report treatment
Education and scholarships	PKR 26.395 million in the Statement of Charity Account; separate narrative referred to approximately PKR 24.20 million of scholarships.	PKR 0.389 million; 5 recorded scholarship beneficiaries.	Verified FY2026 amount and beneficiary basis disclosed; beneficiary count relates to recorded persons in the supporting schedule.
Healthcare and environment	PKR 2.634 million in the FY2025 Statement of Charity Account.	PKR 2.439 million; 45 recorded medical-assistance beneficiary entries.	Verified FY2026 amount disclosed; records may include recurring beneficiaries and are not presented as unique-person reach.
Sports development	PKR 3.587 million in the FY2025 Statement of Charity Account.	PKR 1.376 million for sports and recreational activities and a sports-event sponsorship.	Verified FY2026 program expenditure disclosed.
Community welfare	PKR 23.575 million in the FY2025 Statement of Charity Account.	PKR 14.220 million; 108 other-welfare beneficiary entries. Separate donations category: nil.	Verified FY2026 expenditure and beneficiary basis disclosed; recurring support may be included and no unique-person claim is made.
Internship and employability	FY2025 narrative referred to 32 student internships.	FY2026 report records 50 interns engaged and 14 management trainees.	Retained in Section 19.2 as workforce and capability information, not charity expenditure.
Tree plantation and environmental awareness	FY2025 narrative referred to plantation activities.	PKR 6.8 million; 4,500 trees across 10 locations, reported separately from the Statement of Charity Account.	Verified FY2026 activity retained in Section 20.5; no biodiversity-impact claim.

Plantation and comparative context. The separate retail-network plantation initiative planted 4,500 trees across 10 locations at a cost of PKR 6.8 million. It is reported separately from the Statement of Charity Account and is not combined with that statement as a single social-investment total. FY2025 program amounts remain comparative references only and are not carried forward as FY2026 performance.

D.6 MEASUREMENT UNCERTAINTY, LIMITATIONS AND NON-CLAIMS

The following statements clarify the limits of the supplementary information and prevent performance indicators from being interpreted beyond the supporting evidence.

- The report does not claim full compliance with the GRI Standards. A disclosure identified as partial remains partial even where related information is available elsewhere in the report.
- The SDG mapping identifies associations between verified FY2026 activities and selected SDGs. It is not an assessment of net impact, additionality, outcomes or APL's overall contribution to an SDG target.
- The Scope 3 total covers seven quantified categories and the quantified portion of one partially quantified category and does not represent a complete value-chain inventory. Categories 14 and 15 remain relevant but not quantified; Category 6 was not separately quantified; and Categories 8, 9, 10 and 13 were assessed as not applicable. Detailed coverage is presented in Section 17 and Appendix B.
- APL reports a FY2026 operational GHG-emissions intensity of 3.14 kgCO₂e per MT of products sold. A consolidated energy-intensity result is not reported because complete common-unit energy conversion and coverage controls were not finalized.
- Solar generation and EV-charging activity are reported as activity indicators. They are not presented as avoided-emissions claims.
- No offset, carbon-credit or carbon-neutrality claim is made, and no internal carbon price was applied during FY2026.
- Company-wide water withdrawal, consumption, discharge, recycling and reuse were not quantified. Partial site information is not presented as a Company-wide total.
- Local air-quality monitoring counts are not a mass-emissions inventory of local pollutants.
- Used oil and lubricants are disclosed in mixed source units and are not added to hazardous and non-hazardous waste as a single mass total.
- No material biodiversity impact, affected land area or biodiversity-sensitive-location exposure was quantified for FY2026.
- No consolidated zero-case claim is made for employee grievances, harassment, whistleblowing, discrimination, human-rights matters, cybersecurity, data privacy, supplier non-compliance, product recalls or Company-wide customer and product-quality incidents where comparable records were unavailable.
- Training figures represent participations and participant-hours and may include the same person in more than one program. Operational awareness records and structured training records are maintained on different bases and are not aggregated.
- The contractor workforce measure overlaps with outsourced personnel included in the workforce total and is not added again.
- Climate scenario and financial-effect amounts are management sensitivities for decision support. They are not probabilities, forecasts, expected losses, insurance claim estimates, accounting provisions, valuations or impairment conclusions.
- Internal review, source verification, reconciliations and governance approval support traceability but do not constitute external assurance.

D.7 FY2026 BASELINE AND FUTURE COMPARABILITY

FY2026 establishes the baseline for the final Scope 1, location-based Scope 2 and quantified Scope 3 inventory and for material energy, environmental, workforce, HSE, supplier, logistics, customer and climate-related indicators. Future comparative reporting will retain the definition, unit, boundary, data source, calculation method, assumptions, limitations and review trail for each material metric.

Area	Future Comparability and Data Improvement
GHG inventory	Maintain annual refrigerant and fire-suppression inspection, servicing and incident records to substantiate the nil-release conclusion; improve supplier and dealer-site data, pipeline and other unquantified transport-mode data, and investee emissions data.
GHG and energy intensity	Maintain the approved product-sales denominator and coverage consistently; reconcile it annually to the final sales schedule; retain annual nil-release or quantified fugitive-emissions evidence. Complete common-unit energy conversion before reporting energy intensity.
Water	Implement site-level measurement of withdrawal, consumption, discharge, recycling and reuse.
Waste and circularity	Resolve units for used oil, obtain treatment-route evidence and improve reuse, recycling and disposal information.
Air emissions	Assess whether pollutant mass emissions can be consolidated from monitoring and source data.
Biodiversity and land use	Screen relevant sites for sensitive locations, land-use exposure and measurable outcomes.
Workforce and conduct	Improve sick-leave, work-related illness, grievance, harassment, discrimination and human-rights outcome data.
Health and process safety	Establish approved injury-rate denominators and Tier 1/Tier 2 process-safety event classifications where applicable.
Suppliers and local economic contribution	Strengthen sustainability due diligence, supplier outcome tracking, local procurement and local service-provider expenditure data.
Customers and product responsibility	Consolidate complaint, recall and product-quality information across Retail, Aviation, Commercial and Lubricants.
Community outcomes	Consolidate expenditure, beneficiaries, initiative types and measurable environmental or social outcomes.
Climate and financial connectivity	Refresh scenarios, terminal exposure classifications and financial sensitivities annually; reconcile transition-risk, physical-risk and opportunity-aligned carrying amounts to the fixed-asset register and total assets in the audited financial statements; separately tag actual climate-related capital additions; and maintain consistent calculation methods and Finance approval records.
Community and social investment	Maintain a consolidated annual schedule by program, expenditure, delivery channel, location, beneficiary group and verified output, including amounts administered through APL's trust.

Recalculation principle. Material changes in organizational or operational boundary, emission factors, methodology, Scope 3 coverage or source data will be assessed under the recalculation policy in Appendix B.5. Organic business growth or contraction will not ordinarily require recalculation unless the related change could reasonably influence users' decisions.

D.8 RELATED SUPPLEMENTARY INDEXES

The Selected GRI Content Index and Selected SDG Alignment following this appendix should be read together with the main report and these supplementary disclosures. The indexes cross-reference Appendix D.3 for GRI 305-4 and Appendix D.5 for community, education, scholarship and social-investment information.

Supplementary Appendix	Purpose	Final Location
Selected GRI Content Index	Detailed selected GRI disclosure, topic, report location and FY2026 status.	Appendix E
Selected SDG Alignment	Verified FY2026 activity mapped to selected SDGs and main report locations.	Appendix F
Glossary and Abbreviations	Definitions of reporting, GHG, climate-risk and financial-effect terminology.	Appendix G

APPENDIX E-SELECTED GRI CONTENT INDEX

APL does not claim that this report has been prepared in accordance with the GRI Standards. References identified as partial do not represent complete disclosure against the applicable GRI requirement.

GRI Disclosure	Topic	Report Location	FY2026 Status
GRI 2-1	Organizational details	Corporate Profile	Disclosed
GRI 2-2	Entities included in reporting	Section 8.2	Disclosed
GRI 2-3	Reporting period and frequency	Section 8.2	Disclosed
GRI 2-9	Governance structure	Section 9	Disclosed
GRI 2-12 to 2-14	Governance oversight and delegation	Section 9	Disclosed
GRI 2-23	Policy commitments	Section 10	Qualitative
GRI 2-26	Raising concerns	Sections 10 and 19.5	Mechanisms disclosed; outcomes not available for FY2026
GRI 2-27	Compliance with laws and regulations	Sections 10 and 18.4	Partial; environmental outcomes quantified
GRI 3-1	Process to determine material topics	Section 12.1	Disclosed
GRI 3-2	Material topics	Section 12.1	Disclosed
GRI 302-1	Energy consumption	Section 17.4	Partial; electricity and fuel disclosed in native units
GRI 305-1	Scope 1 emissions	Section 17.2 and Appendix B	Quantitative
GRI 305-2	Scope 2 emissions	Section 17.2 and Appendix B	Location-based emissions disclosed; market-based figure unavailable
GRI 305-3	Scope 3 emissions	Section 17.2 and Appendix B	Seven categories quantified and one category partially quantified; Category 9 assessed as not applicable.
GRI 305-4	GHG-emissions intensity	Sections 16.3 and 17.4; Appendix D.3	Quantitative with limitations: 3.14 kgCO ₂ e per MT of products sold, comprising Scope 1 and location-based Scope 2. Scope 3 is excluded and reported separately. HSE and Operations records identified no refrigerant leakage or fire-suppression gas release during FY2026.
GRI 303-3	Water withdrawal	Section 18.3	Company-wide withdrawal not quantified
GRI 306-3	Waste generated	Section 18.3	Partial; source-unit limitation disclosed
GRI 403-9	Work-related injuries	Section 19.3	Incidents, fatalities, LTIs and safe hours disclosed;
GRI 403-10	Work-related ill health	Section 19.2	Work-related illness not separately classified
GRI 404-1	Average hours of training	Section 19.4	12,910 participant-hours disclosed; average hours per employee not calculated

GRI 404-2	Skills-development programs	Sections 19.2 and 19.4	Quantitative participation and program information
GRI 405-1	Workforce diversity	Section 19.1	Quantitative
GRI 406-1	Discrimination incidents	Section 19.5	Outcome information not available for FY2026
GRI 408-1 and 409-1	Child and forced labour	Section 19.5	Controls disclosed; confirmed outcome information not available for FY2026
GRI 413-1	Community engagement	Section 20.5; Appendix D.5	Partial: verified FY2026 social-investment expenditure of PKR 18.423 million, 158 beneficiary entries and plantation activity are disclosed; no formal community-impact assessment is claimed.
GRI 203-1 and 203-2	Infrastructure support and indirect economic impacts	Section 20.5; Appendix D.5	Partial: verified program expenditure and activity are disclosed; wider indirect economic impacts are not quantified.

Unavailable grievance, work-related illness, human-rights and other outcome information has not been presented as zero.

APPENDIX F-SELECTED SDG ALIGNMENT

The mapping below identifies verified FY2026 activities associated with selected Sustainable Development Goals. It does not represent measurement of APL's overall contribution to, or impact on, individual SDG targets.

SDG	FY2026 Activity	Report Location
SDG 3 — Good Health and Well-being	1,011,831 safe working hours, zero fatalities and LTIs, health-benefit coverage, emergency preparedness and PKR 2.439 million of healthcare and environment social-investment expenditure.	Section 19
SDG 4 — Quality Education	664 combined structured training participations, 12,910 participant-hours, 50 interns, 14 management trainees and PKR 0.389 million of education and scholarship expenditure supporting 5 recorded beneficiaries.	Sections 19.2 and 19.4; Appendix D.5
SDG 5 — Gender Equality	Gender-disaggregated directly engaged workforce information and female participation in employee recruitment, internships and management-trainee programs.	Sections 10 and 19.1
SDG 7 — Affordable and Clean Energy	207,256 kWh of solar generation and six EV-charging locations completing 14,246 sessions	Sections 17.4 and 20.3
SDG 8 — Decent Work and Economic Growth	APL employment, separately disclosed engagement of contractors and service providers, workforce development, workplace controls and supply-chain activity.	Sections 19 and 20

SDG 9 — Industry, Innovation and Infrastructure	Terminal and storage infrastructure, digital monitoring, logistics and EV charging	Sections 11 and 20
SDG 12 — Responsible Consumption and Production	Product reconciliation, waste management, spill controls, packaging assessment and product-responsibility measures	Sections 17.5, 18 and 20.5
SDG 13 — Climate Action	Scope 1, location-based Scope 2 and selected Scope 3 accounting; operational GHG-emissions intensity; four-scenario climate-risk assessment; physical sensitivities of PKR 8.46–303.11 million; illustrative coincident cash envelopes of PKR 44.46 million–5.35 billion; and resilience planning.	Sections 12–14 and 17; Appendix D.3
SDG 15 — Life on Land	4,500 trees planted across 10 locations; biodiversity outcomes were not quantified	Sections 18.5 and 20.5

APPENDIX G-GLOSSARY AND ABBREVIATIONS

Term	Meaning
Absolute gross GHG emissions	Emissions before deductions for offsets, avoided emissions or carbon credits
APL	Attock Petroleum Limited
APL employees	Permanent and contract employees recorded as employees of APL.
Anticipated financial effects	Expected future effects of sustainability-related or climate-related risks and opportunities on financial position, performance or cash flows
Base year	Reference reporting period against which future emissions and performance are compared
BOT	Bulk Oil Terminal
Climate resilience	Ability to adjust to climate-related risks while maintaining operations, strategy and value creation
Climate scenario analysis	Assessment of resilience under plausible physical and transition conditions; it is not a forecast
CO ₂ e	Carbon dioxide equivalent
COCO	Company-Owned, Company-Operated retail site
Current financial effects	Financial effects recognized or experienced during the reporting period
DE&I	Diversity, Equity and Inclusion
Desktop screening proxy	Public climate or geographic information used for comparative prioritisation; not a surveyed, engineering or hydrological conclusion.
Directly engaged workforce population	APL employees together with management trainees, other trainees and interns included at the reporting date.
Emission factor	Rate used to convert activity data into GHG emissions

Enterprise value	Long-term value supported by cash flows, access to finance, cost of capital, resilience and prospects
ESG	Environmental, Social and Governance
EV	Electric Vehicle
Exposure	Extent to which an asset, site, activity or value-chain relationship is subject to a risk
GHG	Greenhouse Gas
GHG Protocol	Corporate and value-chain standards used for GHG accounting
GRI	Global Reporting Initiative
GWP	Global Warming Potential
HSE	Health, Safety and Environment
IFRS S1	General Requirements for Disclosure of Sustainability-related Financial Information
IFRS S2	Climate-related Disclosures
Inherent risk	Risk before considering existing controls or mitigation
Inventory exposure ceiling	Insurance stock sublimit used as an exposure ceiling; not expected inventory loss.
ISSB	International Sustainability Standards Board
KPI	Key Performance Indicator
kW	Kilowatt, a unit of power capacity
kWh	Kilowatt-hour, a unit of energy
Location-based Scope 2	Scope 2 emissions calculated using the average grid factor for the location of electricity consumption
LTI	Lost-Time Injury
Management priority	Action-priority label derived from the screening assessment; separate from the formal model risk band
Market-based Scope 2	Scope 2 emissions reflecting contractual instruments or supplier-specific electricity attributes
Material information	Information whose omission, misstatement or obscuring could reasonably influence users' decisions
OMC	Oil Marketing Company
Operational control	Boundary approach covering operations over which APL can direct operating policies
Physical risk	Climate-related risk arising from acute events or chronic climatic changes
Proxy factor	Representative secondary factor used when source-specific information is unavailable
QHS&E	Quality, Health, Safety and Environment
Recalculation policy	Criteria for revising base-year information after material structural, boundary, methodology or data changes
Replacement-value proxy	Insurance-allocation-based amount used for sensitivity analysis; not an independent valuation.
Residual risk	Risk remaining after existing controls and mitigation
SAF	Sustainable Aviation Fuel
SASB	Sustainability Accounting Standards Board

Service-provider personnel	Individuals employed and deployed by contractors, outsourcing companies or other service providers. They are not APL employees.
Scope 1	Direct GHG emissions from sources within APL's operational-control boundary
Scope 2	Indirect GHG emissions from purchased electricity
Scope 3	Other indirect emissions arising across the upstream and downstream value chain
SDG	Sustainable Development Goal
Sensitivity analysis	Assessment of how results change when key variables or assumptions change
Spend-based method	Emissions calculation based on expenditure multiplied by an emissions factor per monetary unit
tCO ₂ e	Metric tonnes of carbon dioxide equivalent
Transition risk	Risk arising from policy, regulatory, technological, market or financing changes associated with transition
Transition capital sensitivity	Scenario-based annual capital requirement under approved assumptions; not an approved budget, forecast or capital commitment.
Value chain	Upstream and downstream activities, resources and relationships connected with APL's business model
VICS	Vehicle Inspection and Certification System
Vulnerability	Sensitivity of an exposed asset, site or activity and its ability to withstand and recover from an impact
Well-to-tank emissions	Upstream emissions from fuel extraction, processing and transportation before combustion
Annual cash sensitivity	Scenario-based annual operating and investing cash requirement at a selected horizon; it is not a cumulative discounted cash-flow projection.
Management sensitivity	A quantified decision-support result based on approved assumptions; it is not a forecast, probability, expected loss, budget or recognized accounting adjustment.
Risk-weighted expected physical effect	A terminal physical-effect sensitivity produced by applying the approved risk weighting and financial-effect assumptions; it is not an actuarial expected loss.
Transition operating sensitivity	Modelled annual effect of demand change, contribution-margin pressure and incremental operating costs under a transition scenario.





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