PVC Annual Purchase Requirement (APR), 2026-27 wef Apr'26

1. Policy:

1.1. APR will be applicable to all actual users / dealers only for domestic sales for 12 months of **FY 2026-27 wef Apr'26**. We shall follow the 12 months annualized formula for late Entrant & Enhancement cases for lifting against monthly, quarterly & half-yearly percentages.

1.2. Customer signing Annual Purchase Requirement Quantity – APR should be minimum **180 MTA** (for 12 months). RO need to obtain and submit a letter from the customer / dealer confirming the APR quantity latest by **15th April 2026**.

1.3. Grouping Policy for 2025-26 shall be considered for eligibility of APR discounts. In case Group Constituents changed / New Group formed during 2026-27, the New Group entity will be considered for APR after it is approved.

2. Performance Discounts: Discount will consist of 3 parts viz., Monthly, Half-Yearly and Annual, as tabulated below:

Particulars	Slabs		Proposed APR (FY 2026-27)
Min Qty (Mt/Annum)			180
Discount (Rs/MT)	Min	Max	**Discount**
Monthly	7%	10%	700
Quarterly	21%	30%	0
Half-Yearly*	42%	60%	400
Annual	82%	120%	200
Total discount			**1300**

*Half-Yearly discount will be disbursed on successful completion of both quarters.

2.1. Annual Discount: In case Customer's / Dealer's actual offtake is less than 100% of the APR, this discount will be disbursed on proportionate basis subject to customer lifting being at least 82% of APR.

3. Salient Features

3.1. APR enhancement / new entrants: Will be allowed at the start of every month with approval of BH on a case to case basis. The APR would be calculated on prorata basis as illustrated below:

For enhancements / New entrants:

Original APR - A, Revised APR - B, Annualized Qty - C, & y→ number of months remaining

Example 1: Say, Original APR is to be enhanced wef Q2; then annualized Qty shall be calculated as C = A+{(B-A) *(12/9)}; where 12 is the total number of months & 9 is the remaining number of months (y).

Example 2: Say, Original APR is to be enhanced wef June; then revised annualized Qty shall be calculated as C = A+{(B-A) *(12/10)}, since y=10 (10 months remaining).

Monthly 7% & Quarterly 21% criteria will be calculated on C for the balance period and annual calculation will be applicable on B.

For quarterly calculations, customer entering in 2nd or 3rd month of the quarter, criteria will be on proportionate basis e.g. 21%*2/3=14% or 21%*1/3=7% respectively.

Customers registering into APR during any other month throughout the entire FY 26-27, should have minimum Annualised APR quantity as 180 MTA.

3.2 Relaxations in minimum Monthly / Quarterly lifting excluding cases involving Non-availability of material / Non-dispatch at our end during the year would be treated as under:

3.2.1. Monthly: Minimum monthly lifting would be relaxed to **5%** once during the year (Apr’26 to Mar’27). In such cases MNA / MND shall be applicable as per clause 3.2.4, 3.2.5, 3.2.6.

3.2.2. Quarterly: Minimum quarterly lifting relaxed to **19%** for one quarter during the year (Apr’26 to Mar’27). In case of New Entrant / Enhancement in the 2nd / 3rd month of any quarter, minimum quarterly requirement will be 14% and 7% respectively of the annualized qty. In such cases MNA / MND shall be applicable as per clause 3.2.4, 3.2.5, 3.2.6.

3.2.3. Half-Yearly: In case of New Entrant / Enhancement in the 2nd / 3rd month of any quarter, minimum half-yearly requirement will be 35% and 28% respectively of the annualized qty. In case of New Entrant / Enhancement in the 2nd or 4th quarter, minimum half-yearly requirement will be 21% of the annualized qty.

3.2.4. Material Non-Availability (MNA): In case of shortfall in meeting the minimum lifting condition due to non-availability of our grade/s, Customer / dealer will be eligible for applicable discounts. This criteria is applicable to all the executable orders*.

3.2.5. Material Non-Despatch (MND): In case of shortfall in meeting the minimum lifting condition due to inability to dispatch by RIL either partly or fully, the Customer / dealer will be eligible for applicable discounts. This criteria is applicable to all the executable orders*.

3.2.6. Material Short-Despatch: In case of shortfall in meeting the minimum lifting condition i.e short-dispatch due to non-availability of truck as per KDS, the Customer / dealer will be eligible for applicable discounts. This criteria is applicable to all the executable orders*.

3.2.7. Order-Cancellation: Any unexecuted / partially executed orders, placed by the customer / dealer within the policy due date as mentioned herein remains live till month end will be considered for the eligible discounts irrespective of its status in the subsequent month.

*Executable orders definition:
This criterion is applicable to all valid orders placed at Regional Office in SAP on or before 25th of the month (23rd for the month of Feb), with a scheduled delivery date on or before 27th of the month (25th for the month of Feb). This is also applicable to one-time relaxation clause of 5% for monthly (3.2.1) and one-time relaxation clause of 19% for quarterly (3.2.2). Also, this will be applicable for Annual waiver criteria of >=82%.

<u>For all such cases pertaining from 3.2.1 to 3.2.6 except 3.2.7, the waivers shall be approved through system</u>

3.2.8. Minor Shortfall: Shortfall up to 10 MT for minimum eligibility in monthly / quarterly / annual APR can be waived on merit basis, maximum 2 such deviations may be permitted subject to approval as per following matrix for the same customer

1st Time	RM & RA
2nd Time	BH & BA

3.3. Mode of Supplies: Ex-Works and Ex-company depots would be considered for arriving at the overall lifting of the customer/ dealers.

3.4. Grade applicability: Prime, non-prime grades, Utility are applicable. However, godown sweepings, plant sweepings & wet resin will be excluded from the scheme.

3.5. Force Majeure: This annual purchase requirement will be subject to Force Majeure clause and production at RIL plants.

3.6. The last date for customers / dealers to enrol into APR by submitting the original letters to the concerned RO is **10th April 2026.** Concerned RO-PH should upload the request and final approval by RA be in system latest by **15th April 2026.**

4. **Disbursement of Discounts:** Applicable discounts will be passed on in the form of post-sale credit notes as per the following schedule:

4.1. Monthly: For ex; for Apr’26, disbursement will be done in May’26 and so on.

4.2. Half-Yearly: After completion of half-year, disbursement will be by the following month.

4.3 Annual: At the beginning of next financial year, by Apr’27.

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