



Relatório ESG

TCFD

TCFD

We have implemented the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) in our sustainability reports to improve transparency about risks and opportunities related to climate change.

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Strategy

a) - Describe climate-related risks and opportunities the organization has identified over the short, medium, and long term.

With ESG practices integrated into our corporate strategy, we use the Corporate Risk Matrix to anticipate risks, identify opportunities, and ensure business continuity. Risks and opportunities are assessed based on quantitative and qualitative criteria and classified according to their likelihood of occurrence and business impact. This approach enables us to design effective responses to financial, reputational, operational, regulatory compliance, health and safety, environmental, and social risks, which we analyze over short-, medium-, and long-term horizons.

In 2024, we identified seven main physical threats to our operations: heat waves, river floods, vector proliferation, windstorms, landslides, sea-level rise, and fires. For pharmacies, windstorms, floods, and sea-level rise represent the greatest challenges; for Distribution Centers and the RD Saúde Campus, fires and rising temperatures require closer attention. Windstorms and heat waves account for the highest number of assets with critical risk, while floods were the most significant materialized risk during the year.

The transition risks mapped include carbon pricing, fossil fuel costs, exposure to climate litigation, noncompliance with climate-related financial disclosure requirements, noncompliance with emission disclosure requirements, liability for actions by suppliers and/or service providers without climate or ESG targets, and pressure to adopt voluntary decarbonization targets. From a financial perspective, climate risks do not represent a significant impact on the business, as the Company's assets are widely distributed across several regions of Brazil. This dispersion reduces the individual representativeness of each unit in total revenue, diluting potential climate impacts.

b) - Describe the impacts of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.

Risks and opportunities are reflected in our 2030 Commitments, which guide investment

and financial decisions over the short, medium, and long term.

Several areas of the Company, such as Engineering, Risk Management, and Operations, work together to implement mitigation actions, including projects for the development of sustainable low-emission products and services, fleet decarbonization, and more efficient construction practices. Highlights include investments in renewable energy, through participation in the free energy market and distributed generation, ensuring supply from renewable sources.

Through this governance and climate risk management approach, we incorporate a social and environmental agenda into our strategy and operations, identifying opportunities that generate long-term business benefits.

c) - Describe the resilience of the organization's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.

RD Saúde has developed a consistent mitigation and adaptation strategy that strengthens business resilience in the face of climate change: we maintain a high percentage of electricity consumption from renewable sources and have implemented energy efficiency solutions; we invest in training our drivers and optimizing processes to increase vehicle efficiency; we expanded the volume of last-mile deliveries using less-polluting modes of transport; we acquired electric trucks for our fleet; we are working closely with suppliers to engage them in the climate agenda; and we have adopted public emission reduction targets and value chain engagement initiatives.

Risk management

a) - Describe the organization's processes for identifying and assessing climate-related risks.

To ensure a structured, science-based approach, in 2024 we conducted a detailed climate risk assessment covering all our operational assets, including the RD Saúde Campus, 14 Distribution Centers, and 3,230 pharmacies.

Physical and transition risks were mapped in collaboration with business areas, analyzed by impact and likelihood of occurrence, and classified according to the Company's impact scale. The study used IPCC scenarios SSP1-2.6 and SSP3-7.0 for physical risks, and IEA scenarios SSP2-4.5, SSP1-2.6, and SSP1-1.9 for transition risks, covering a time horizon from 2030 to 2050.

b) - Describe the organization's processes for managing climate-related risks.

The review and monitoring of RD Saúde's risks (including climate risks) are primarily conducted by the Risk Management Committee, an advisory body to the Executive Board, which holds regular meetings specifically to monitor risks according to their nature. This phase includes monitoring key risk indicators (KRIs), tracking the progress of previously defined action plans, and defining new actions for mitigation or management.

High and very high risks are a standing item on the Risk Management Committee's agenda and are reported to the Audit Committee according to their criticality; medium and low risks are discussed as needed. Additionally, the Company maintains ongoing monitoring activities carried out by the Risk Management Department and independent assessments performed by the Internal Audit team or external firms.

With the involvement of the Executive Board, Audit Committee, and Board of Directors, we also conduct an annual review of risks to reassess alignment with strategy and to ensure continuous implementation and results of mitigation measures.

c) - Describe how processes for identifying, assessing and managing climate-related risks are integrated into the organization's overall risk management.

Since 2022, we have incorporated climate risks into the Company's overall risk matrix. The Risk Management team ensures ongoing alignment with the Sustainability Department and with business areas directly involved in addressing and monitoring climate risks.

Governance

a) - Describe the Board's oversight of climate-related risks and opportunities.

The Board of Directors is supported by the Sustainability Committee, which meets at least ten times a year to assess the progress of actions and performance of our sustainability strategy—including our climate change mitigation and adaptation plan. The outcomes of these meetings are reported to the Board members. In addition to fixed agendas, Committee members frequently meet with the Sustainability Department to deepen their understanding of climate issues, assess business risks and opportunities, analyze scenarios, and design short-, medium-, and long-term strategies.

b) - Describe management's role in assessing and managing climate-related risks and opportunities.

In recent years, RD Saúde has advanced in the climate agenda and integrated it into routine scenario analyses and evaluations of factors that may impact the Company, either positively or negatively.

The Risk Committee, which advises the Board, identifies, measures, and monitors climate-related risks and opportunities in coordination with business areas, and defines processes to address risks through control mechanisms and action plans. High and very high criticality risks are periodically reported to the Board of Directors.

Metrics and targets

a) - Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process.

With ESG practices integrated into our corporate strategy, we use the Corporate Risk Matrix to anticipate risks, identify opportunities, and ensure business continuity. Risks and opportunities are assessed using quantitative and qualitative criteria and classified according to likelihood of occurrence and business impact. This approach enables effective responses to financial, reputational, operational, regulatory compliance, health and safety, environmental, and social risks, analyzed over short-, medium-, and long-term horizons.

b) - Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas (GHG) emissions and the related risks.

Our emissions can be consulted in GRI indicators 305-1, 305-2, and 305-3. Associated GHG risks include:

Transition risks: carbon pricing, fossil fuel costs, exposure to climate litigation, noncompliance with climate-related financial disclosure requirements, noncompliance with emission disclosure requirements, liability for actions by suppliers and/or service providers without climate and ESG targets, and pressure to adopt voluntary decarbonization goals.

Physical risks: heat waves, river floods, vector proliferation, windstorms, landslides, sea-level rise, and fires;

Transition risks: carbon pricing, fossil fuel costs, exposure to climate litigation, noncompliance with climate-related financial disclosure requirements, noncompliance with emission disclosure requirements, liability for actions by suppliers and/or service providers without climate and ESG targets, and pressure to adopt voluntary decarbonization goals.

c) - Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.

In 2023, we revisited our 2030 sustainability commitments and updated our climate-related goals. We committed to:

1. Reduce Scope 1 and Scope 2 GHG emissions in line with a 1.5 °C trajectory, using 2021 as the baseline year;
2. Engage suppliers responsible for emissions from purchased goods and services (Category 1) to adopt science-based targets by 2030.

In addition, in 2024 we also achieved the following targets: supply 100% of operations with renewable energy and develop a tactical decarbonization plan for the Transportation area—both tied to the variable compensation of all corporate professionals, with greater weight for the C-level. Some areas also had specific targets, such as supplier engagement for value chain emission reductions, assigned to the Sustainability team.

