

Relatório ESG

TCFD

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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.

RD Saúde conducts a structured assessment of climate-related risks and opportunities, taking into account the likelihood of each event occurring and its potential impact on the business. Physical risks: The following threats were identified: river flooding (distribution centers and pharmacies — long term), storms (distribution centers and pharmacies — long term), heat waves (distribution centers — long term), and rise sea levels (pharmacies — long term). Transition risks: The main risk identified relates to fluctuations in the cost of fossil fuels used by the logistics fleet (long term). Opportunities: The company has identified strategic opportunities related to the transition to a low-carbon economy: consumption of renewable electricity through migration to the open market and distributed generation (short term); and the replacement of fossil fuels through the electrification of its own fleet (long term).

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

Climate risks and opportunities are linked to the company's long-term vision, influencing the development of its 2030 sustainability strategy, which guides its operations. They also have an impact on financial planning, since climate adaptation and mitigation initiatives—such as the purchase of electric trucks, the installation of flood barriers, and the purchase of insurance against extreme weather events—require investments that must be included in annual and multi-year budgets. It is worth noting that, financially speaking, climate risks have a low impact on the business, given that the company's assets are spread across various regions of Brazil, thereby reducing the individual contribution of each operation to the company's total revenue.

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 incorporates climate risks and opportunities into its strategy based on internationally recognized scientific scenarios, with a focus on the 2030 and 2050 time horizons. For physical risks, the IPCC's SSP1-2.6 and SSP3-7.0 scenarios are used; for transition risks, the IEA's SSP1-1.9, SSP1-2.6, and SSP2-4.5 scenarios are used—covering everything from aggressive mitigation approaches to more moderate climate policies. The analysis is reviewed annually, taking into account new assets commissioned by the company and updates to the global climate context. Based on these analyses, the organization develops mitigation initiatives—such as the use of renewable energy, expansion of its low-emission fleet, and adoption of zero-carbon modes of transport for last-mile deliveries—as well as adaptation initiatives, such as purchasing insurance and physically securing assets in critical regions, all of which are integrated into the organization's strategic and financial planning. The broad geographic distribution of assets across Brazil reduces exposure to localized impacts and strengthens the business' operational resilience. RD Saúde's strategy has demonstrated resilience across all assessed scenarios—both those involving greater physical stress and those involving rapid transition—highlighting the robustness of its business model in the face of current and future climate challenges.

Risk management

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

RD Saúde conducts an annual assessment to identify and analyze climate risks. The most recent one covers all assets in operation in 2025: RD Saúde Campus, 15 distribution centers, 1 hub, and 3,547 pharmacies. The process is multidisciplinary, involving the areas of Sustainability, Risk Management, Procurement, Pharmacy Operations, Engineering, and Expansion. The severity of the impacts is assessed from four perspectives—financial, image and reputation, operational, and regulatory—and each risk is classified into four levels: low, moderate, high, and very high. This classification is based on a combination of the event's potential impact and the likelihood of its occurrence. To estimate the financial impact, lost profits are used for pharmacies and the volume of units billed for distribution centers. The probability of occurrence is estimated differently depending on the type of risk. For physical risks, the MOVE® (Model for Vulnerability Evaluation) is used, a tool aligned with the IPCC (2014) methodology that combines climate, geomorphological, and vegetation variables. The analysis considers a one kilometer radius around each asset, covering not only the direct impacts on the facilities but also potential effects on the surrounding area that could jeopardize the operations. For transition risks, the probability is determined based on the trends associated with the climate scenarios used. Pharmacies are analyzed by specific geographic clusters for each type of climate-related threat.

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

Climate risk management at RD Saúde follows the same process as corporate risk management. Each risk is assigned to a responsible department, which conducts the necessary controls and implements improvement measures.

Monitoring is performed by the Risk Management Committee, an advisory body to the Executive Board, with regular meetings organized according to the nature of each risk. This

phase involves monitoring key risk indicators (KRIs), tracking the progress of action plans, and identifying new measures for management and/or mitigation. Serious and very serious risks are monitored on an ongoing basis and reported to the Audit Committee; minor and moderate risks are discussed as needed. In addition, the company conducts ongoing monitoring activities, carried out by the Risk Management Department, as well as independent assessments, conducted by the Internal Audit Department or by third-party firms (external audit). Each year, a comprehensive risk review is conducted to reassess strategic alignment and verify the effectiveness of the measures implemented. This process involves the Executive Board, the Audit Committee, and the Board of Directors.

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

Since 2022, climate risks have been formally incorporated into RD Saúde's corporate risk matrix, following the same methodology, assessment criteria, and governance process applied to the company's other risks. The Risk Management Department maintains ongoing coordination with the Sustainability Department and the business units directly involved to monitor and address these risks in an integrated manner.

Governance

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

RD Saúde's Board of Directors monitors climate-related risks and opportunities with the support of its advisory committee structure, which informs strategic decision-making. The Audit Committee assesses and monitors risk exposures and risk management, including climate-related risks, ensuring that appropriate control mechanisms and action plans are in place. In addition, the Sustainability Committee monitors and discusses mitigation and adaptation measures, as well as opportunities to create value related to the climate agenda.

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

The Board of Directors is responsible for overseeing the operational mechanisms related to risk management, ensuring that financial policies are consistent with strategic guidelines and the business' risk profile, as well as for approving the guidelines for the company's corporate governance framework for risk management—including methodology, policies, processes, and systems—when duly recommended by the Audit Committee. The Board is also responsible for monitoring compliance with established methodologies, mitigation measures, and action plans for inherent risks— particularly those that exceed the company's risk appetite—as well as supporting efforts to raise awareness among managers and employees regarding the importance of risk management and the responsibilities assigned to those involved in its management. Finally, it is the Board's responsibility to ensure the proper administration of the Risk Management Policy, as well as the effectiveness and continuity of its implementation.

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 managment process.

To assess climate risks and opportunities, RD Saúde uses metrics structured around two dimensions: impact and probability. The impact is assessed based on four criteria—financial (percentage impact on adjusted EBITDA or net income), image and reputation (negative repercussions and reputational impact), operational (unavailability of distribution centers and systems, and disruption to e-commerce), and regulatory (penalties, notifications, and civil lawsuits, among others). The probability of occurrence is estimated based on historical data and projections from the climate scenarios used. The combination of these two factors determines the severity classification of each risk into four levels: low, moderate, high, and very high.

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

The data are available on pages 58 and 68 of the 2025 Annual and Sustainability Report.

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

RD Saúde manages the risks and opportunities associated with climate change through the goals that make up its 2030 sustainability strategy:

- (i)to reduce Scope 1 and 2 greenhouse gas (GHG) emissions in line with the 1.5°C pathway, using 2021 as the base year; and
- (ii) to engage those suppliers responsible for emissions for purchased goods and services (Category 1) in setting science-based targets.

Progress on these commitments is reported quarterly to the Sustainability Committee and

made publicly available at painelesg.rdsaude.com.br. Detailed performance data is also available on page 58 of this report. In addition to its long-term commitments, RD Saúde sets annual targets that guide consistent progress toward its 2030 goals. Performance in relation to these targets is monitored periodically and is linked to the variable compensation of all leadership.