RENATA PLC

Sustainability Report 2024-25

Delivering Care Powering Progress







Table of Contents

Introduction & Commitment 01

Operating with Integrity 08

Risk Management 14

Integrating Sustainability in Business 20

Growing Together: Our People & Our Communities 24

Environmental Commitment & Climate Resilience 32

Looking Ahead 43

Appendices 45

RENATA PLC

1 Introduction & Commitment

Our Approach to Delivering Care & Powering Progress

About this Report 02
About Renata PLC 03
Letter from the Management Sustainability Committee 04
Strategy 06

About this Report

Renata PLC is driven by the aspiration to make life-saving medicines accessible and affordable while ensuring that every advancement we make strengthens both people and the planet.

We view sustainability as a discipline woven into how we manufacture, distribute, and innovate. Our approach reflects who we are: an engine of resilience and sustainable risk management, providing long-term value even under external shocks.

Our strength lies in disciplined execution. Each upgrade to our plants, processes, and products is both a climate action and a financial optimisation. By investing in scientific excellence and operational efficiency, we continue to deliver care responsibly and power progress for patients, communities, and the environment.

Our "Delivering Care. Powering Progress." Sustainability Report outlines Renata PLC's performance across environmental, social, and governance (sustainability) dimensions and demonstrates our ongoing commitment to building a better future.

This report contains primarily non-financial disclosures covering the period from July 1, 2024 through June 30, 2025.

This report reflects Renata's material sustainability priorities and commitment to transparent, globally aligned reporting.

Our "Delivering Care. Powering Progress." Sustainability Report is prepared in alignment with globally recognised standards, including:

- IFRS S1 – General Requirements for Disclosure of Sustainability-Related Financial Information
- IFRS S2 – Climate-Related Disclosures
- Global Reporting Initiative (GRI) Standards (2021).
- United Nations Sustainable Development Goals (UN SDGs).

In a world of evolving sustainability legislation, regulatory preparedness remains a top priority for Renata PLC. We are proactively aligning our reporting practices with upcoming standards such as the EU Corporate Sustainability Reporting Directive (CSRD) and other global disclosure frameworks to ensure transparency, comparability, and long-term investor confidence.

Renata PLC's mission, vision, and values are closely aligned with the United Nations Sustainable Development Goals (UN SDGs). Through our operations, community initiatives, and partnerships, we contribute to the following priority goals:





About Renata PLC

Renata PLC is one of the largest and fastest growing pharmaceutical companies in Bangladesh. Our core businesses include human pharmaceuticals and animal health products.

It is our strong values that have enabled us to come this far, a pledge concerning excellence and a sincere commitment towards our patients, strategic partners and marginalised sections of the community. We practice fairness, honesty and transparency in everything we do. With a commitment to leading the pharmaceutical industry, Renata relies on the innovation of new products and efficient business models and thus invests heavily in research and development.

We are advancing our capabilities, embracing manufacturing excellence, and expanding globally to meet the evolving health needs of people and animals. These efforts make us more productive, agile, efficient and sustainable, driving progress in every community we serve.

Beyond the impact of our products, we are dedicated to improving access to healthcare, enhancing livestock productivity, and providing sustainable solutions locally and globally, ensuring that the care we deliver today powers a healthier, stronger tomorrow.

Our Focus Areas

Human Pharmaceuticals

Animal Health & Nutrition

Exports & International Markets

Our Mission

Our mission is simple yet profound: to discover, develop and deliver cutting-edge pharmaceutical solutions that make a meaningful difference in the lives of patients worldwide. We believe in the power of science, innovation and collaboration to address the most challenging health issues facing humanity. At our core, we strive to leave no patient behind.

Our Vision

We envision a world where every individual has access to safe, effective and affordable pharmaceuticals that enhance their quality of life and wellbeing. Through our unwavering dedication to research and development, we aim to create a healthier and happier world for all.

Our Values

- Focus on Long-Term Growth
- Structural Innovation for Sharing Growth
- Going the Extra Mile for Employees
- Environmental Activism
- Health Activism through Promoting Innovation and Partnerships



Letter from the Management Sustainability Committee



Who Are You Working For?

This is one of the first questions new employees are asked when they start at Renata PLC.

For us, the answer is simple: we work for the patients whose lives depend on the medicines we make. Every person in our company, whether in research, production, quality assurance, or logistics, understands that behind every product lies a story of hope, a patient waiting for recovery, a family relying on our care, and a community depending on our resilience.

Centering ourselves around our "who" keeps our mission humane. It reminds us why we exist — to make a meaningful difference in people's lives by ensuring access to safe, effective, and affordable medicines.

At Renata PLC, we are rooted in our mission to make a meaningful difference in the lives of patients.

Renata stands as one of Bangladesh's most efficient pharmaceutical operations: every upgrade to our plants and processes advances both environmental responsibility and financial efficiency, aligning care with progress and purpose.

Renata's people are united by a shared belief: that our work saves lives. We nurture a high-performing, patient-centric workforce committed to integrity, accountability, innovation, and inclusion.

By valuing diverse perspectives and empowering every employee, we foster collaboration, adaptability, and creativity, enabling breakthroughs that serve both patients and the planet. Our workplace culture is one of continuous learning and respect: a place where scientific rigour meets social responsibility.

Our Progress in 2024-25

Despite macroeconomic uncertainty and climate-related challenges, 2024-25 marked another year of measurable progress for Renata PLC.

So far the company has invested BDT 435 million in renewable energy projects, of which BDT 330 million was invested in current year, resulting in the implementation of 5.6 MW of solar power.

In addition to the above, the company has also invested in energy efficient HVAC system, green building designs, LED lightings and advance energy efficient machinery.

In aggregate, the company has avoided 62,274 tons of CO2 emission during FY 2024-25.

Expanded equitable medicine access through new depots in Kushtia, (in Sep.24), Mohammadpur(in Jul.25) and Noakhali (in Aug.25), resulting in a distribution capacity of 435 thousand sq ft (9% higher than the previous year).

Delivered 4,731 training hours to all employees which includes 422.5 hours for health and safety trainings.

Contributed 51.09% of dividends to SAJIDA Foundation, supporting healthcare, microfinance, and poverty-alleviation programmes.

These outcomes prove that sustainability enhances both impact and competitiveness, enabling us to grow responsibly while improving lives.



Fire drill in Renata Premise

Strategy

At Renata PLC, sustainability is the foundation of how we create long-term value for our patients, our people, our shareholders, and the planet.

We operate with effective governance and high standards of integrity across our value chain. Our Board-level Sustainability Committee and the Management Sustainability Sub-Committee ensure that sustainability-related risks, opportunities, and disclosures are identified, monitored, and managed in alignment with IFRS S1 – Sustainability-Related Disclosures and IFRS S2 – Climate-Related Disclosures.

We take our commitment to economic, social, and environmental sustainability seriously — extending this expectation to our suppliers, partners, and communities. As a responsible corporate citizen, Renata PLC seeks to actively improve public health, strengthen resilience, and promote equitable access to medicine across Bangladesh and beyond.

Our culture of inclusion, innovation, and disciplined execution drives better results for patients and stakeholders alike. We believe that when science, responsibility, and collaboration come together, progress becomes sustainable and growth becomes purposeful.

Our Sustainability strategy is interconnected with our company's core strategy and is focused on three pillars:

Integrating Sustainability in Business

Striving to ensure equitable access to quality medicines while embedding sustainability into our operations and financial systems.

Growing Together: Our People & Our Communities

Empowering our employees and uplifting communities through safety, inclusion, and shared prosperity.

Environmental Commitment & Climate Resilience

Reducing emissions, conserving resources, and building climate-resilient operations.



Employee Orientation at Renata

Strategic priorities

Renata identifies and prioritizes initiatives that create sustainable value through a structured process. This process enables us to expand the lens of long-term strategic planning, identify emerging risks and capturing new opportunities ensuring that sustainability considerations are embedded into our growth strategy and decision-making. Renata PLC's sustainability disclosures focus on the following initiatives:

- Climate and Energy,
- Water Stewardship,
- Waste and Circularity,
- Product Quality and Safety,
- Responsible R&D,
- Employee Well-being,
- Access to Healthcare,
- Governance and Ethics
- Community Impact.

Stakeholder Engagement

At Renata PLC, we actively engage with stakeholders who shape our ability to create shared value:

- **Patients and Healthcare Providers** — to ensure product quality, access, and safety.
- **Employees** — through Focus Group Discussion, one-to-one sessions, training, and wellbeing programmes.
- **Regulators** — to maintain compliance with environmental, labour, and product safety standards.
- **Suppliers and Partners** — to encourage ethical sourcing and responsible business practices.
- **Communities** — through healthcare, education, and disaster relief initiatives via SAJIDA Foundation.
- **Investors and Shareholders** — through transparent sustainability disclosures and governance engagement.

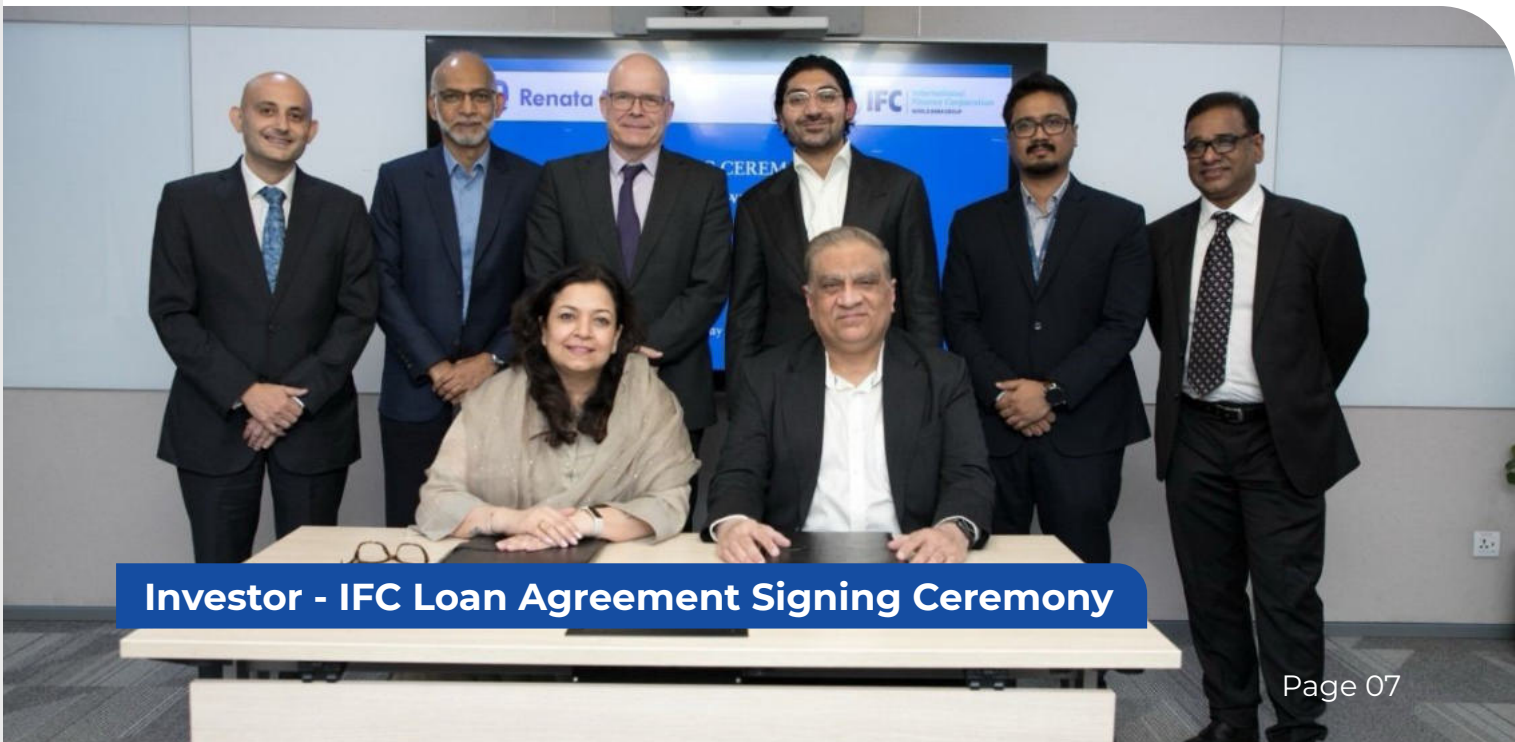
Ongoing dialogue with these groups strengthens trust, responsiveness, and accountability across our operations.

Investors & Stakeholders Engagement

We continue proactive engagement with investors and sustainability-focused stakeholders to strengthen Renata's governance and long-term credibility. Renata PLC voluntarily aligns with IFRS S1 & S2 and is preparing to meet future global standards.

Through annual sustainability materiality reviews, we monitor emerging risks and opportunities, contributing to robust risk management, improved resilience, and long-term value creation.

Through disciplined governance, science-driven innovation, and empathy in action, Renata PLC continues to Deliver Care and Power Progress for people, communities, and the planet.



Investor - IFC Loan Agreement Signing Ceremony

RENATA PLC

2 | Operating with Integrity

The Foundation of Delivering Care & Powering Progress

Governance 09

Our Value of Integrity 11

Governance



ICSB National Awards for
Corporate Governance Excellence

At Renata PLC, the governance of our sustainability and climate strategy is designed to ensure that environmental, social, and governance (sustainability) considerations are integrated into every business decision. This system drives action and accountability across all levels of the organisation — from the Board of Directors to operational management and site leadership.

In alignment with IFRS S1: General Requirements for Disclosure of Sustainability-related Financial Information and IFRS S2: Climate-related Disclosures, Renata PLC has established a two-tier sustainability governance framework, formalized through the Board-approved Terms of Reference (ToR) effective from the Financial Year 2024–25.

The governance structure described above is reinforced by the principles outlined in the Renata Code of Conduct (2025), (the Code) which defines the ethical and compliance responsibilities of the Board, senior management, and all employees. The Code mandates that all directors and officers act with due diligence, maintain transparency in decision-making, and uphold fiduciary responsibility to shareholders and stakeholders.

In accordance with the Code, all governance committee members are required to disclose potential conflicts of interest annually, ensuring decisions are taken in the best interest of the Company. The Board's Terms of Reference and the Code together establish a unified standard of integrity, accountability, and ethical leadership that guides all sustainability-related governance activities.

Board Oversight

The Board of Directors maintains overall accountability for Renata's sustainability performance and disclosures. The Board Sustainability Committee, a sub-committee of the Board, provides strategic direction and oversight of all sustainability and climate-related matters.

Board Sustainability Committee

- Composed of three members, including one Chair as appointed by the Board.
- Reports directly to the Board of Directors.
- Reviews sustainability-related risks, opportunities, targets, and performance against approved metrics.
- Oversees the preparation, accuracy, and alignment of sustainability disclosures with the Company's financial statements and IFRS S1/S2 requirements.

The Committee meets at least twice annually — once during the annual Board meeting to review the full Sustainability Report, and again during the half-yearly Board meeting to evaluate progress on material risks, opportunities, and targets.

The Committee in the following year, will review the Sustainability Report, approve updated targets for GHG reduction, water efficiency, and renewable energy transition, and endorse the Solar Power Roadmap under the Environmental Commitment Pillar.

Board Sustainability Committee Members

- Mr. Ejaj Ahmad,
  Chairman of the Committee.
- Mrs. Tanya Tazeen Karim,
  Member of the Committee.
- Mrs. Sajeda Farisa Kabir,
  Member of the Committee.

Please refer to the Financial Year 2024–2025 Annual Report for detailed background information.

Management's Role in sustainability Execution

Operational execution of Renata's sustainability agenda is led by the Management Sustainability Committee, composed of senior leadership across business functions. This Committee acts as the operational arm of the Board Sustainability Committee, ensuring implementation, monitoring, and reporting consistency.

Management Sustainability Committee Members

- Mr. Mustafa Alim Aolad, Chief Financial Officer.
- Mr. Md. Jubayer Alam, Company Secretary.
- Mr. Md. Tanbir Sajib, Chief Marketing Officer.
- Ms. Nisbat Anwar, General Manager, Human Resource.
- Mr. Razib Hasan, General Manager, Projects.
- Mr. A.K.M. Shihabul Kabir, Sr. Manager, Human Resource-Manufacturing Sites.

Please refer to the **https://renata-ltd.com/** for detailed background information.

Key Responsibilities

- Implement directives issued by the Board Sustainability Committee.
- Coordinate and monitor performance across all sustainability topics — environmental compliance, workforce development, product safety, supply chain, and governance.
- Conduct periodic reviews of Sustainability-Related Risks and Opportunities (SRROs) and provide updates to the Board Sub-Committee.
- Ensure data quality, traceability, and consistency in disclosures across sites and business units.

Each sustainability domain is assigned to a named management owner:

- **Governance & Compliance:**
  Company Secretary
  Chief Financial Officer
  Chief Marketing Officer
- **Social & Workforce Matters:**
  General Manager – Human Resource
  Senior Manager, Human Resource-Manufacturing Sites
- **Climate & Environmental Performance:**
  General Manager, Projects

Enterprise Risk Management and sustainability Integration

In future reporting cycles, we will continue to integrate sustainability-related risks and opportunities (SRROs) within Renata's Enterprise Risk Management (ERM) framework to ensure a holistic view of business resilience.

Each year, the Management Sustainability Committee will update the SRRO Register, mapping risks across financial, regulatory, operational, and climate dimensions. Material risks will be evaluated for their potential impact on revenue, cost exposure, and asset vulnerability.

The top ten sustainability and climate-related risks will be reported to the Board, encompassing both transition risks (policy, technology, market, and reputation) and physical risks (flooding, temperature rise, and energy volatility).

Reporting & Disclosure

Renata's sustainability reporting calendar is aligned with its financial reporting cycle. Sustainability-related items are tabled for discussion at each half-yearly Board meeting, ensuring alignment between sustainability, risk management, and strategic performance.

All the management sustainability committee members are responsible for final sign-off on all sustainability-related disclosures.

Continuous Improvement

The Management Sustainability Committee is authorised to propose amendments to the Terms of Reference, ensuring that Renata's governance system evolves in line with international sustainability standards.

This adaptive structure reflects Renata PLC's commitment to transparency, accountability, and continuous improvement in its pursuit of Delivering Care and Powering Progress.

Our Value of Integrity

Acting with integrity and upholding the highest standards of moral and ethical behaviour have been at the heart of Renata PLC since its inception, and through its transformation into one of Bangladesh's leading pharmaceutical and animal health companies.

The values and principles in our mission and vision guide how we operate, make decisions, and engage with patients, customers, employees, shareholders, and society. Besides, our Code of Conduct reaffirms our commitment to honesty, transparency, and accountability in every aspect of our business.

Our ethical standards form the foundation of Renata's compliance and integrity which integrate corporate policies, operational procedures, and employee conduct expectations across all divisions and sites.

The Code of Conduct elaborates these expectations further by emphasizing fairness, respect, and integrity in all professional interactions. It prohibits discrimination, harassment, and abuse of any kind and requires employees to conduct business in a manner that preserves Renata's reputation for honesty and trust.

Every employee receives Code of Conduct orientation training at the time of joining. Supervisors are tasked with ensuring compliance and promptly reporting breaches through formal grievance mechanisms or the Whistleblower system.

Renata maintains specialised codes and charters, including:

- **Human rights and labour practices**
- **Anti-bribery and corruption**
- **Occupational health, safety, and environment**
- **Data protection and confidentiality**
- **Responsible sourcing and sustainability**
- **Code of conduct for employee**



Ethical Business

Renata PLC operates within a highly regulated and competitive pharmaceutical environment. Adherence to a strict code of compliance and ethics enables us to make responsible business decisions that deliver life-saving medicines while maintaining the confidence of regulators, healthcare professionals, and the communities we serve.

As a publicly listed company in Bangladesh, Renata is subject to oversight from multiple regulatory bodies, including the Bangladesh Securities and Exchange Commission (BSEC), Directorate General of Drug Administration (DGDA), Department of Environment (DoE), and National Board of Revenue (NBR). Our commitment to integrity ensures compliance with both local laws and international ethical standards applicable to the pharmaceutical industry.

Anti-Bribery and Anti-Corruption

Renata maintains a zero-tolerance policy toward all forms of bribery, corruption, or unethical influence.

At Renata PLC, we take pride in doing the right thing in the right way. We focus on three core principles, which are fairness, honesty, and transparency. However, we are fully aware that corruption in Bangladesh is effectively institutionalised, thereby focusing us to make ethical compromises. The Code of Conduct is one of the ways we put Renata's core principles into practice. Renata PLC also has misconduct and whistleblowing policies, and all employees have a copy of the policies. Renata Limited extends anti-corruption policies to external stakeholders for substantive agreements but not for simpler ones. However, the Company does not disclose its stance, policies, and initiatives.



The NBR Recognized Renata as e-Return Champion for FY2024-25

Tax Responsibility

Renata views taxation as a key component of its corporate responsibility. We actively comply with Tax laws in all jurisdictions where we operate and ensure timely, accurate, and transparent reporting. Our Responsible Tax Policy emphasizes:

- Full compliance with the Bangladesh Income Tax Act (2023, earlier Income Tax ordinance 1984), Value Added Tax and Supplementary Duty Act 2012 and related rules.
- Transparent Tax disclosures in the Company's annual report.
- Avoidance of aggressive Tax planning or profit-shifting practices.
- Responsible use of Tax incentives related to R&D and renewable energy investment.
- Even though not obligated, approximately 6,000 employees of Renata PLC filed their tax return through National Board of Revenue (NBR) e- return portal. As a result, Renata PLC was recognized as a e return champion by NBR.

Going cashless

In July 2023, Renata transitioned to a fully cashless operation, with all collections conducted through direct account-to-account transfers (BEFTN/RTGS), agent banking, or mobile financial services (MFS). All payments are now routed exclusively through the banking channel. This strategic shift not only enhanced transparency and financial efficiency but also enabled the Company to benefit from a reduced corporate Tax rate from 22.5% to 20%. The move has further strengthened internal controls, streamlined financial processes, and improved overall human-resource efficiency.









Responsible Marketing

Renata is committed to marketing its products responsibly, ensuring that all communications are accurate, balanced, and focused on product safety, efficacy, and therapeutic value. Marketing materials are carefully reviewed by relevant departments before release and patient education. All digital and print communications clearly present information on product indications, contraindications, and side effects. Through responsible and transparent communication, Renata aims to build patient confidence and support improved health outcomes across the nation.

In line with the Code of Conduct, Renata's marketing and promotional practices must prioritise accuracy, honesty, and patient safety over commercial gain. Misleading, exaggerated, or unverified claims are strictly prohibited. All promotional materials must undergo prior review and approved by the respective authorities and Renata's internal ethical marketing standards.

Continuous Improvement

Ethical leadership at Renata is continuously reinforced through continuous internal audits that evaluate policy implementation and training effectiveness, as well as benchmarking with regional peers to update policies in line with new sustainability and compliance frameworks.

Continuous improvement is driven by periodic updates to the Code of Conduct, incorporating lessons from internal audits, industry benchmarks, and evolving sustainability standards. The latest 2024 edition introduced enhanced guidance on data privacy, conflict of interest disclosures, and responsible digital communication, ensuring that ethical conduct keeps pace with technological and regulatory change.

Renata's commitment to ethical business conduct ensures that integrity remains the foundation of Delivering Care and Powering Progress.



RENATA PLC

3 | Risk Management

Climate Risk Mitigation 15
Management actions & progress to date 15
Risk Assessment Scenarios 15

Climate Risk Mitigation

Renata PLC takes a holistic, value-protecting approach to climate risk management across the entire value chain and multiple time horizons. Our aim is to protect operations and asset value, reduce financial exposure, and create positive outcomes for patients, employees, suppliers and communities. We integrate climate risk into enterprise risk management (ERM) processes and use climate scenario analysis as a central tool to understand the nature, likelihood and magnitude of physical and transition risks — and to design proportionate mitigation and adaptation responses.

Management Actions & Progress to Date

Renata's risk mitigation steps and operational improvements include:

- Post-2024 flood response and updated site-selection practices to prefer higher ground and improved site resilience measures (raised plinths, drainage upgrades). Prepared and embedded site emergency preparedness plans addressing storms, fire safety, floods and waterlogging; site work restrictions during severe weather.
- In 2024–25, the Company lowered its carbon footprint by more than 62,000 tons of CO_2 by rolling out solar energy projects, upgrading to efficient HVAC systems, adopting green building practices, installing LED lighting, and using advanced energy-saving machinery.
- Strengthened environmental compliance to meet ECR (Environment Conservation Rules) 2023 requirements (ETP upgrades, Zero Liquid Discharge practices for high-impact streams).
- Expanded supply-chain transparency (Track & Trace), improving visibility into supplier risks and quality issues.

Risk Assessment Scenarios

Renata uses two primary scenario families to test resilience and policy/market outcomes:

- **Low-carbon economy scenario** — to assess how accelerated global mitigation and rapid policy action affect transition risk (carbon pricing, regulatory tightening, market shifts to low-carbon technologies) and how lower physical risk exposure changes planning needs.
- **High-emissions / limited-action scenario** — to assess how lack of global mitigation increases physical risks (more frequent/severe floods, storms, heat stress) and the operational and financial impacts that follow.



Renata aligns scenario assumptions with international science and central scenario sets commonly used for corporate climate analysis (e.g., IPCC/AR6 and NGFS scenarios).

Table 1 — Low-carbon economy scenario (purpose: test transition pressure / limited physical exposure)

Component	Physical risks (purpose / assumptions)	Transition risks & opportunities (purpose / assumptions)
Justification	Selects a future where strong global mitigation reduces extreme physical shock frequency relative to high-emissions but does not eliminate acute events; tests residual physical vulnerability of sites and supply chain.	Selects a future where rapid policy, market and technology shifts accelerate transition risk exposure for Renata (energy mix shifts, regulatory compliance).
Scenarios used	IPCC AR6 aligned (SSP1-RCP2.6) for physical risk baseline; regional downscaling for Bangladesh flood & cyclone frequency (where available).	NGFS Net-Zero by 2050 / comparable Paris-aligned pathways to stress transition channels (policy, technology substitution, market demand shifts).
Temperature assumptions	Global mean temperature ~1.5–1.8°C by 2100 (pathway dependent). (standard scientific range — used as assumption).	Global mean temperature aligned with net-zero pathway ~1.4–1.6°C by 2100.
Key assumptions / impacts	Physical risks moderate: somewhat reduced frequency of chronic extremes vs. high-emissions, but residual acute events (floods, storms) remain material for low-lying sites; increased emphasis on localised adaptation and infrastructure upgrades.	Transition risks heightened: introduction/strengthening of carbon pricing, rapid consumer preference shift to low-carbon products, faster deprecation of fossil-reliant assets; opportunities in green financing, energy contracting, and low-carbon product offerings.

Notes: Where regional climate projections have not yet been sourced internally, Renata uses conservative vendor projections and the national hazard history to inform site vulnerability.

Table 2 — High-emissions / limited-action scenario (purpose: test acute physical exposure)

Component	Physical risks (purpose / assumptions)	Transition risks & opportunities (purpose / assumptions)
Justification	Shows the potential impact if limited global mitigation action occurs and physical risks intensify — used to stress-test site resilience, supply disruption scenarios, and insurance exposure.	Shows how slow global action reduces immediate transition costs but increases long-term stranded asset risk and exposure when sudden policy shifts occur.
Scenarios used	IPCC AR6 SSP5-RCP8.5 / NGFS current-policies or inaction baseline for physical projections.	NGFS current policies / delayed-policy-action scenario for transition stress testing.
Temperature assumptions	Global mean temperature ~3–4.5°C by 2100 (pathway dependent);	Global mean temperature aligned with net-zero pathway ~1.4–1.6°C by 2100.
Key assumptions / impacts	Physical risks are moderate in near term: marked increase in acute events (floods, cyclones, extreme rainfall) — manageable higher operational disruption risk, asset damage, logistics interruptions and supply shortages through existing site selection and compliance.	Transition risks lower in the near term; however, sudden future policy shock or market shift creates high-impact transition costs (rapid retooling, higher CapEx, reputational remediation).



Physical Risks

In our work to strengthen climate resilience, Renata PLC has broadened the scope of physical-risk assessment to ensure comprehensive coverage of the facilities, depots and contract manufacturing partners that underpin our ability to deliver medicines across Bangladesh. Our assessment framework evaluates multiple perils relevant to Bangladesh (extreme precipitation/flash floods, riverine flooding, cyclones and storm surge, extreme heat, and water-stress / drought) and applies short, medium and long time horizons aligned to enterprise planning and capital cycles.

Acute Risks

As part of Renata PLC's ongoing efforts to strengthen operational resilience, we review the potential impacts of short-duration climate and weather events that could disrupt manufacturing, logistics, or workforce safety.

Key acute risks relevant to our operations include:

Extreme rainfall & localised flooding – Intense rainfall events in Bangladesh can lead to temporary inundation, disruption to utilities, and challenges in movement of goods and personnel. Such events have periodically affected national supply chains, and Renata responds through established site-specific emergency procedures, drainage improvements, and protective placement of essential equipment where required.

Riverine flooding – Seasonal river overflow or prolonged waterlogging poses risks to certain depots and distribution routes, particularly in low-lying regions. As part of general risk-management practices, we maintain buffer inventory strategies, elevate storage areas where feasible, and assess alternate transport arrangements during peak monsoon seasons.

Cyclones & severe storms – Bangladesh's exposure to cyclones necessitates preparedness measures for our coastal distribution points. Renata incorporates cyclone-related considerations into continuity planning, stock-holding practices and emergency coordination, including support through SAJIDA Foundation networks where relevant.

Urban flooding & mobility challenges – Heavy rainfall and drainage congestion can impede employee mobility and delay last-mile deliveries. To minimise operational bottlenecks, Renata is gradually decentralising storage and utilising digital tracking tools to prioritise essential shipments during periods of disruption.

Earthquake - Renata places strong emphasis on earthquake readiness as part of its broader commitment to employee safety and operational resilience. In collaboration with the HSE and HR Divisions, the Company regularly conducts awareness sessions to ensure that all head office employees understand how to respond during an earthquake or similar emergency. These initiatives reinforce evacuation procedures, assembly points, accountability protocols, and the responsibilities of floor wardens and firefighting teams. By integrating preparedness into everyday workplace culture, Renata strengthens its ability to respond swiftly, minimise risks, and maintain safety both at the office and at home.



Earthquake Safety Training

Chronic Risks

Chronic climate risks, slow-evolving shifts in temperature, rainfall patterns and water availability, are also relevant considerations for Renata. At present, these factors are assessed through operational planning routines, infrastructure reviews and regulatory compliance monitoring rather than a standalone climate-risk framework. As our climate-governance maturity grows, Renata plans to integrate more structured assessments in future reporting cycles.
Key chronic risks include:

Temperature rise & heat stress – Higher temperatures increase cooling demand and can affect workforce comfort and safety. Renata has begun improving energy-efficient HVAC systems, enhancing ventilation, and applying operational protocols to help reduce heat-related risks.

Water availability & quality changes – Seasonal variability and groundwater pressure may affect the reliability of process water. Renata's ongoing investments in ETP/STP performance, water-efficiency measures, and long-term planning for reuse or advanced treatment help maintain compliance and support stable manufacturing operations.

Salinization & coastal pressure – In coastal areas, potential salinity changes may influence water quality and distribution routes. Renata evaluates site location, water-treatment options and sourcing approaches as part of general infrastructure planning.



How we use these assessments

Renata PLC uses these insights to guide broad operational planning, ongoing facility reviews, and business-continuity measures across all sites and depots. Although this approach continues to evolve, these assessments already shape practical decisions including infrastructure maintenance, inventory planning, workforce safety protocols, and supplier engagement. As our climate-governance processes mature, we are actively strengthening the structure, documentation, and consistency of these reviews within current reporting cycles.

RENATA PLC

4 | Integrating Sustainability in Business

How we Deliver Care & Power Progress

Health Equity & Patient Access 21
Public Health & Policy Engagement 21
Patient Safety & Product Quality 22

Health Equity & Patient Access

Our Commitment to Health Equity

Renata believes that access to quality healthcare is a fundamental right. As a manufacturer of essential, life-saving medicines, we are committed to closing the accessibility gap for underserved patients in Bangladesh and beyond.

We expand patient access through:

- Affordable pricing strategy — We maintain competitive pricing leadership in several therapeutic categories, ensuring that essential drugs remain within reach for patients across all income levels.
- Partnerships for public health — Through joint programmes with DGDA, UNICEF, and SAJIDA Foundation, Renata contributes to maternal health, mental health, and disease awareness initiatives in rural and semi-urban areas.
- Through local production, our company plays a critical role in meeting national demand for essential medicines and ensuring their continuous availability

In FY 2024–25, Renata reached 210,000 chemist (by Pharma division) and 50,000 chemist (by Animal Health division) across Bangladesh.

We aim to increase chemist coverage by 15% by 2027, supported by digital access programmes and remote outreach campaigns.

Transparency in Pricing and Product Information

We maintain open communication with patients and healthcare professionals regarding medicine safety, pricing, and therapeutic value. We ensure all registered products publicly disclose:

- Maximum retail price (MRP)
- Dosage and formulation standards
- Expiry date and batch traceability

Renata discloses aggregate pricing data to the Directorate General of Drug Administration (DGDA), reinforcing accountability and public trust.

Public Health & Policy Engagement

Renata collaborates with public and private stakeholders to shape policies that strengthen Bangladesh's healthcare ecosystem.

Our advocacy focuses on three key priorities:

- **Improving access to essential medicines and vaccines**
- **Encouraging sustainable manufacturing and waste management standards**
- **Aligning with international sustainability and climate disclosure standards (IFRS S1 & S2)**

Policy Transparency and Stakeholder Dialogue

Renata participates in policy consultations organized by the Ministry of Health, Bangladesh Bank, and BSEC, providing input on sustainability reporting, green financing, and pharmaceutical regulation.

Integrating Sustainability into Business & Finance

Renata expanded its distribution footprint by increasing the total number of depots from 19 to 22 (16% increase), with the establishment of new depots in Kushtia (in Sep.24), Mohammadpur (in Jul.25), and Noakhali (in Aug.25). This strategic expansion aims to enhance equitable access to safe, effective, and affordable pharmaceuticals, reaching a greater number of patients and communities across the country.



New Depots Established

Patient Safety & Product Quality

Global Quality Leadership and Organisation

Renata's identity is deeply rooted in its unwavering commitment to product quality. Our Quality Management System (QMS) is aligned with DGDA guidelines which follows GMP and ISO 9001 as a company standard. Based on business requirements, selected facilities have EU GMP, US-FDA, UK-MHRA, GMP (Geneva) Health Canada, TGA, ANVISA (Brazil), PIC/S and other regional regulatory approvals. These approvals cover every stage of the supply chain, manufacturing, packaging, quality control and distribution.

Key principles:

- **Operational Excellence:** Continuous improvement through data analytics and automation.
- **Process Integrity:** Digitized quality documentation for all Good Manufacturing Practice (GMP) activities, Good Laboratories Practice (GLP) and Good Distribution Practice (GDP)
- **People & Culture:** Annual Good Manufacturing & Laboratory Practices training for all technical staff.



Renata Laboratory

Renata PLC's commitment to sustainability means uniting science, ethics, and social responsibility into one purpose: to deliver care and power progress.

We will continue to enhance data-driven sustainability reporting, align with IFRS S1/S2 and Bangladesh Bank Sustainable Finance Guidelines, and pursue measurable impact across our patients, communities, and planet.

Ensuring Every Dose Delivers Care Safely

Patients and their safety are at the heart of all that Renata PLC does. As one of Bangladesh's largest pharmaceutical manufacturers, Renata is committed to ensuring that every medicine reaching patients is effective, safe, and of uncompromising quality.

Renata is committed to comply with all applicable pharmacovigilance (PV) regulations and guidelines to ensure ongoing safety of our medicinal products, in accordance with the territory specific requirements of regulatory agencies. A comprehensive pharmacovigilance safety data exchange program is in place to collect, evaluate, and report safety information from all sources in a timely manner. the Company ensures continuous monitoring of product safety, prompt reporting of adverse events to relevant regulatory authorities, and implementation of risk minimization measures as required, which also include following as appropriate:

- **Individual Case Safety Reporting (ICSR)**
- **Periodic Safety Update Reports (PSURs) or Periodic Adverse Drug Experience Report**
- **Safety Signal Detection and Management**
- **Safety Risk Management Plans (RMPs)**
- **Pharmacovigilance System Master File (PSMF)**
- **Product Recall and Rapid Response Procedures**
  Aligned with GMP Annex 8; every recall is tested through mock drills once a year.

Strategic Goals

Objective	2025 Baseline for EU/UK and USA	2027 Target for EU/UK and USA
Adverse Event reporting coverage (as % of marketed portfolio)	100%	100%
Pharmacovigilance (PV) training coverage (for relevant employees)	90%	100%

Scientific & Research Integrity

Advancing Science Responsibly

Renata PLC conducts research and development with the highest standards of scientific, ethical, and regulatory requirements.

Our R&D activities are in line with Good Laboratory Practice (GLP), Good Clinical Practice (GCP), Animal Welfare Guidelines, and GMP standards of target markets, ensuring that innovation always protects human and environmental health.

We uphold a zero-tolerance approach to data manipulation, plagiarism, or research bias.

Anti-Counterfeiting and Product Security

Counterfeit and substandard drugs threaten patient safety and public trust. Renata collaborates with regulators, law enforcement, and industry peers to prevent illegal trade and product diversion.

Core Safeguards:

- **Serialisation & Track-and-Trace:** Secondary packs now include a serialized barcode.
- **Tamper-Evident Packaging:** We have general practice to have tamper evident seals for our products.
- **Supply Chain Monitoring:** GPS-based vehicle tracking for high-risk shipments.
- **Collaboration:** Partnerships with DGDA, Customs Intelligence Unit, and Bangladesh Association of Pharmaceutical Industries (BAPI) to report counterfeiting incidents.

Research Integrity & Transparency

Renata's scientific transparency is guided by three key principles:

- **Accountability:** Every experiment, test, and trial is traceable to a responsible investigator.
- **Transparency:** Required trial results are submitted to appropriate agencies.
- **Reproducibility:** Quality audits and data validation ensure research integrity across facilities.

R&D Partnerships and Collaboration

Renata partners with:

- **Bangladesh University of Engineering and Technology (BUET)** for formulation innovation and process efficiency.
- **BRAC University** for nutritional supplement research.

Continuous Improvement and Future Direction

By combining science, safety, and ethics, Renata aims to establish Bangladesh as a global hub for trusted pharmaceutical innovation.

Scientific Integrity Roadmap:

- Implementation of Laboratory Information Management Systems (LIMS) (for ensuring integrity of analytical data, electronic approval of data etc.), electronic Quality Management Systems (eQMS) (for Training and Documentation)
- Implementation electronic marketing authorisation application's publishing software (Dossier Management), electronic product labelling preparation software (SPL).
- Implementation of digitalisation of critical process or areas.

RENATA PLC

5 | Growing Together: Our People & Our Communities

Our People & Culture 25

Building a Safe & Healthy Future 30

The Team that Delivers Care & Powers Progress

At Renata PLC, our people are the driving force behind our purpose — Delivering Care and Powering Progress. We believe that sustainable business growth begins with the health, empowerment, and wellbeing of our employees and the communities we serve.

As a leading pharmaceutical company in Bangladesh, our mission goes beyond producing life-saving medicines — it is about fostering a workplace where every employee can learn, grow, and contribute to a healthier, more equitable society.

Our People & Culture

We are people-focused, creating an environment where our 8,366 permanent employees can thrive. Among our top priorities are:

- Health, safety, and wellbeing of employees;
- Fair, equitable opportunities for development;
- A culture of collaboration, inclusion, and innovation.

Our HR policies align with the Bangladesh Labour Act (2006, amended 2025), IFRS S1 Human Capital Disclosure guidance, and ILO Conventions on workers' rights and safety.

Renata's people strategy focuses on three priorities

Priority Area	Key Focus	2024-25 Highlights
Employee Experience	Building belonging and engagement	Employee Experience at Renata PLC centres on belonging and engagement. A variety of initiatives continue to strengthen wellbeing, growth, and connection across the organisation
Capability Development	-	4,731 training hours completed
Diversity & Inclusion	Gender and opportunity balance	Renata PLC has taken up separate projects focusing on gender, including the IFC PLP Project and GCN by SAJIDA Foundation, to advance diversity and inclusion as part of our SDG commitment.

Prioritizing Our People

At Renata, our employees are the foundation of our performance. We commit to:

- Bringing the best minds together through agile, collaborative work.
- Uniting as One Renata — breaking silos across manufacturing, R&D, marketing, sales, distribution, HR, Finance, IT and key business functions.
- Investing in growth through skill-building, leadership programmes, and mentoring.
- Listening actively via Renata helpline, various forums, and HR helpdesks.

Developing Our People

Our employees are one of our greatest strengths. Their commitment to improving patients' lives fuels the innovation and excellence that define our work across all functions. We continuously invest in building leadership, scientific, and technical capabilities through structured programmes.

Employee Development Initiatives at Renata PLC

At Renata, employee development is a continuous journey. From July 2024 to June 2025, we strengthened our commitment through strategic programmes designed to empower teams and build leadership at every level. These initiatives enhance capabilities, elevate performance, and reinforce a culture of continuous growth across the organisation.



Key Training Programmes

- **Renata FLDP (Future Leadership Development Program)**
  This flagship program was originally designed to build a strong leadership pipeline by preparing high-potential employees for greater responsibilities within our Animal Health Division. Spanning a comprehensive 12-month roadmap and as a part of succession planning, the program focuses on corporate grooming, communication, strategic management, and in-depth product knowledge. Delivered through a blended learning approach that includes virtual sessions, in-person workshops, and field-based experiences, Batch 2 of the program has been successfully completed this year jointly by the Human Resources Division and the Animal Health Division. The positive impact of this initiative is already being observed across the organisation.

- **Level Up**
  This structured program is designed for new first-line managers (DSMs) in the Field Force, focusing on strengthening team management skills and enhancing day-to-day operational efficiency. The first batch of this year's training has been successfully completed. This initiative marks a strategic move to equip emerging leaders with practical tools, the right mindset, and the confidence needed to excel in their roles and elevate field performance.

- **Year-long Manufacturing Site Capability Building Training**
  This year-long program was designed to enhance the technical capabilities and operational excellence of teams across our Manufacturing Facilities. Spanning from July 2024 to June 2025, it covered key functions including Production, Quality Assurance, Quality Control, Engineering, Supply Chain, and other relevant functions. These trainings focused on strengthening GMP/GDP practices, improving equipment handling, reinforcing documentation standards, and promoting a culture of continuous improvement. Some sessions were conducted by in-house trainers, while others were facilitated by external experts.

  A notable highlight was the QA-led training, "Risk Right: Advancing Operational Excellence Through Quality Risk Management," which equipped participants with practical frameworks to proactively identify and manage operational risks.

- **PSO Foundation Training**
  Delivered throughout the year, this core program emphasizes hands-on, on-the-job training for newly recruited Professional Service Officers (PSOs). It serves as a gateway for PSOs to enter the dynamic world of pharmaceutical sales, fully prepared for the market.

- **PSO Refresher Training**
  This program refreshes and strengthens the knowledge of existing PSOs, targeting those with more than two years of field experience. Designed to reinforce expertise, refresh core concepts, and enhance performance, Renata successfully conducted training for 13 batches this year.

- **Executive Development Program**
  The Executive Development Program is designed to strengthen the strategic and functional capabilities of key departmental teams. Two sessions were conducted this year, focusing on leadership and skill-building for the Human Resources Division and the International Business Division, with content tailored to their specific operational and market needs.

- **Health and Safety Team Training on Sustainability**
  To strengthen our internal capacity and ensure alignment with global best practices, our Health and Safety team participated in the following advanced training programs covering key sustainability domains:

  - Sustainability Reporting in accordance with the GRI Standards
  - Carbon Footprint Calculation as per the GHG Protocol
  - Setting GHG emission-reduction targets in line with SBTi requirements

  These capacity-building initiatives reflect our commitment to embedding sustainability competencies across the organization and strengthening our overall environmental performance.

Additional Employee Development Initiatives Beyond Training

- **Renata MentorCraft**
  A mentorship initiative originally tailored for junior to mid-level female colleagues, focusing on career progression and professional confidence. Several sessions have been conducted this year, engaging employees from multiple departments. The initiative reflects Renata's ongoing commitment to fostering an inclusive and supportive workplace culture.

- **Continuous Learning with the Momenta App**
  As part of our continuous learning efforts, PSOs have access to the Momenta App, a dedicated platform enriched with essential knowledge resources. It delivers monthly quizzes and curated materials to help them strengthen core skills and stay engaged in learning throughout the year.

- **HR Talk**
  Renata's HR Talks is a platform where leaders from diverse industries share real-world insights, bold ideas, and unconventional problem-solving approaches. These sessions expose employees to diverse leadership styles and strategic thinking. Like every year, one engaging session was held this year for the Human Resources Division.

- **Renata Ignite Internship Program**
  Through the Ignite Internship Program, Renata shapes future leaders via meaningful, hands-on experiences. This platform enables young talents to grow, collaborate with experienced professionals, and bridge the gap between academic learning and real-world practice. Batch 4 was successfully completed this year, continuing Renata's commitment to grooming the next generation of professionals.

- **Specialised Knowledge Sessions**
  Focused learning sessions covering key areas such as Labour Law, VAT, Taxation, Financial Literacy, KPI practices, and technical topics related to Manufacturing, QA, QC, and Production were conducted throughout the year. These sessions aim to enhance regulatory understanding and strengthen operational compliance across departments.

- **Strengthening Workplace Safety and Emergency Preparedness**
  Renata conducted specialised sessions on Health and Safety, including First Aid, CPR, 5S, Manual Handling, Workplace Safety, and Fire Safety Training (covering firefighting, earthquake preparedness, and rescue methods) in collaboration with FSCD. These programmes reinforce a culture of safety and preparedness throughout the organisation.

- **ESG Bootcamp training**
  A group of six representatives from Renata PLC took part in a two-day ESG Institute Boot Camp on 25–26 July 2025, to enhance the understanding of key sustainability principles, emerging sustainability frameworks and practical implementation approaches that can further strengthen Renata's sustainability performance.



ESG Bootcamp Training

Upcoming Plans for Employee Development

Aligned with Renata's HR Division strategic plan, several learning and development initiatives have been outlined to foster professional growth, enhance leadership capabilities, and build a future-ready workforce.

- **MentorCraft (Batch 2)**
  Set to launch with an expanded scope inclusive of all functions and genders, this batch will provide personalized mentorship, career guidance, and opportunities for cross-functional learning.

- **Level Up (Next Round)**
  Building on our commitment to structured employee growth, the upcoming round of Level Up training will target new first-line managers (DSMs) with a focus on leadership readiness.

- **FLDP Batch 3 and New Division Inclusion**
  FLDP Batch 3 for the Animal Health Division is scheduled for rollout, along with the inclusion of a new cohort from the Sales Pharma Division—further strengthening Renata's leadership pipeline.

- **PSM Refresher Training**
  A new initiative designed to update and strengthen the knowledge base of Professional Service Managers, ensuring consistency and excellence in field performance.

- **RE-Develop Virtual Learning Platform**
  A new self-paced digital platform enabling employees to access training resources virtually, enhancing accessibility, flexibility, and scalability in learning.

- **Customized Training Program for Marketing Department**
  Tailored training will focus on building department-specific capabilities to align with marketing objectives and competitive demands.

- **Training the Trainers Initiative**
  This internal capacity-building initiative aims to equip selected employees with facilitation and instructional skills to serve as internal trainers.

- **RSM Bootcamp**
  A specialised bootcamp designed to enhance the leadership qualities, problem-solving abilities, and decision-making agility of Regional Sales Managers—preparing them to lead confidently in a dynamic business environment.



Life, Work & Wellbeing

Renata PLC recognizes that wellbeing extends beyond physical health.

Pillars	Examples of Initiatives (FY2024–25)
Health and Wellness	Breast Cancer Screening and Consultation, Workplace Ergonomics and Back Pain Management & Mental Health Awareness Session.
Employee Connect	Long Service Awards, Renata Fun Awards, World Cancer Day Run & Renata Family Day.
Financial Wellness	Provident Fund, Profit Sharing, Employee Medical Coverage, Group Insurance & Employee Financial Awareness Program.
Celebrating Together	Boishakh at Renata Park, Pohela Falgun, Observing International Mother Language Day, International Men's Day & Women's Day.
AI Driven Training	Future-ready workforce development, in its first phase, has been primarily completed with key business function roles.
Software Skills Training	Based on departmental requirements and TNA insights, we conduct targeted soft-skills training in areas such as communications, branding, leadership, teamwork, problem-solving, time management, and emotional intelligence.

In 2024–25, Renata hosted 100+ events spanning Health & Wellness Sessions, Employee Awareness Initiatives and Employee Connect Programmes. Notable events included the World Cancer Day Run, Session on Ergonomics and Back Pain Management session and Boishakh celebration at Renata Park. These initiatives collectively fostered a culture of wellness, connection, and resilience across the organisation.

Goal: In 2025-26, in terms of employee learning hours and required topics based on their job responsibilities, and the TNA provided by the departments, we design training programmes that strengthen capabilities and ensure a culture of continuous learning across Renata.



Building a Safe and Healthy Future

Renata PLC is deeply committed to a safe, healthy, and compliant workplace for all employees. A structured Health, Safety & Environment (HSE) framework guides training, medical support, emergency preparedness, and continuous auditing by internal teams, third-party experts, and government authorities including the DoE, DIFE, BFSCD, and Department of Explosives to minimise risk and protect people.

Training and Awareness

Renata organizes specialised safety training programmes throughout the year, covering:

HSE Foundation

- HSE Induction
- Firefighting Training
- First Aid Training
- Mock Drill & Emergency Management
- Basic HSE & Crisis Response

Workplace Safety

- Warehouse Operation Safety
- Maintenance Safety & Energy Saving
- Chemical Safety Training
- Ergonomics and Workstation Safety
- 5S and Housekeeping
- Hot Work Safety Training
- Kitchen & Canteen Safety Training
- Driving Safety Training
- Third-Party Contractor Safety
- Hazard Identification & Risk Assessment (HIRA)



Continual Improvement through Auditing
Renata conducts regular internal and external HSE audits to sustain compliance with ISO 45001:2018 and ISO 14001:2015. These reviews verify legal alignment and drive continuous improvement through corrective and preventive actions.

Personal Protective Equipment (PPE)
All employees receive PPE free of cost. Usage is mandatory under the Permit to Work (PTW) and HIRA systems, ensuring risk control and a strong culture of safety compliance.

Fire Safety and Emergency Preparedness
Fire detection and response infrastructure — including smoke detectors, hydrants, hose reels, extinguishers, and emergency exits — is installed and maintained at all sites. Routine fire drills and evacuation simulations are conducted, and dedicated fire response teams coordinate with the Bangladesh Fire Service & Civil Defence (FSCD) for joint training and inspections.

Culture of Safety and Engagement
A safety-first mindset is reinforced through programmes such as Safety Week, Best Hazard Identifier Awards, and regular Toolbox Talks, encouraging employee participation and recognising good practices that enhance collective responsibility.

Our Value of Inclusion

Key Inclusion Initiatives:

- **MentorCraft** – cross-departmental mentorship for female professionals.
- **Inclusive Hiring** – We prioritise selecting the right-fit candidate while upholding inclusive hiring practices. Our recruitment process is guided by a diverse, unbiased board that ensures fair evaluation and equal opportunity for all applicants.
- **Diversity in Action (DIA)** – Partnering with IFC, GCN, and SAJIDA to advance inclusive growth, strengthen gender equity, and build a culture of belonging across Renata.

Together, these interventions translate Renata's purpose of "Delivering Care and Powering Progress" into tangible financial support for health, education, and resilience at the community level.



RENATA PLC

6 | Environmental Commitment & Climate Resilience

Energy Transition and Operational Efficiency 34
Water Stewardship 35
Waste Reduction and Circular Design 36
Pharmaceuticals in the Environment (PiE) & Green Science 39
Cross-Industry GHG Metrics 42

Our lasting commitment to Delivering Care & Powering Progress

Renata PLC believes the health of people and the health of the planet are inseparable. Our purpose — to manufacture safe, affordable medicines and strengthen national health systems — obliges us to operate in a way that protects natural capital, reduces our climate footprint, and builds resilience into every part of our business. In the paragraphs below we set out what Renata has delivered to date, the strategic priorities that will shape our next phase of action, and the specific governance, metrics and operational steps required to convert progress into investor-grade disclosure that aligns with IFRS S1 and S2 and international sustainability practice.

Stewardship: why we act

Climate change, water stress and pollution are not only environmental problems — they are public-health risks. Rising temperatures, extreme weather and deteriorating water quality threaten supply chains, cold-chain integrity, manufacturing continuity and, ultimately, patient access. For a company whose core mission is to deliver medicines reliably, environmental stewardship is therefore a business imperative: it protects the people we serve, preserves the value of our assets, reduces operating cost volatility, and strengthens our licence to operate in Bangladesh and export markets.

What we have delivered

Renata has already implemented a suite of practical, measurable interventions across energy, water, waste and process design:

- **Renewable energy deployment:** We have commissioned 5.6 MWp of on-site solar generation across multiple plants and depots, which today displaces a significant share of grid electricity and reduces our carbon exposure.
- **Water and effluent upgrades:** ETP investments at Kashor, Hobirbari and Rajendrapur sites and STP investments at Rajendrapur site are enabling treated water reuse for non-potable applications. ZLD planning for high-impact lines is underway.
- **Waste management and circularity:** Renata ensures safe disposal of hazardous waste by transferring it to government-authorised third-party facilities for incineration at temperatures above 1450°C. This method minimises environmental risks and curbs emissions associated with improper waste disposal.



Energy Transition and Operational Efficiency

Renata PLC recognizes that energy transformation is not merely an environmental obligation, but a strategic enabler of business resilience and long-term competitiveness. Energy is central to pharmaceutical operations — from maintaining precise temperature and humidity in production lines to powering critical R&D infrastructure and refrigeration in distribution networks. As Bangladesh's pharmaceutical sector expands rapidly, energy reliability and sustainability have become essential components of operational continuity and cost control.

Energy Profile and Strategic Importance

In FY 2024–25, Renata's total energy consumption amounted to approximately 102 GWh, combining grid electricity, natural gas, and diesel use across its 14 manufacturing facilities and distribution depots.

Grid dependency remains a core vulnerability for the sector due to intermittent supply, increasing tariffs, and rising carbon intensity in Bangladesh's national grid mix.

To counter these structural risks, Renata has adopted the following decarbonization approach:

Scaling On-Site Renewables and Technical Optimisation
Renata currently operates 5.6 MWp of rooftop solar capacity across its Mirpur, Rajendrapur, Kashor and Hobirbari sites and depots.

To optimize energy consumption, Renata has implemented an Automated Energy Management and Monitoring System (AEMMS) across its top three manufacturing sites. The system integrates real-time metering, predictive maintenance for HVAC and boilers, and fault detection algorithms.

Operational Resilience and Reliability
Pharmaceutical manufacturing in Bangladesh is acutely sensitive to voltage fluctuations and supply interruptions. Renata's Operational Resilience Program integrates both energy security and climate resilience under one framework.

Key measures implemented in FY 2024–25 include:

- **Installation of hybrid energy storage (Li-ion) systems** at the Mirpur, Rajendrapur and Kashor sites provide 30 minutes of backup capacity during peak load drops.
- **Pilot implementation of demand-side management controls** to shift non-critical loads during peak hours.



Water Stewardship and Pharmaceutical Effluent Management

Strategic Context
Water is a critical input to pharmaceutical manufacturing, directly influencing product safety, equipment sterility, and process stability. It is also a shared community resource — one that is increasingly stressed in Bangladesh, particularly across industrial zones where Renata operates.

Recognising this dual responsibility, Renata PLC has adopted a watershed-aware water stewardship strategy that integrates compliance, efficiency, and community outcomes. The strategy is grounded in three pillars:

- **Responsible Withdrawal and Use**
- **Treatment and Reuse**
- **Zero-Liquid Discharge (ZLD) in High-Risk Zones**

This approach ensures that every cubic meter of water used contributes not only to operational integrity but also to ecosystem preservation and public health resilience.

Renata complies with Bangladesh's Environment Conservation Rules (ECR 2023) by maintaining effluent BOD < 30 mg/L, and renewing Environmental Clearance Certificates annually. ZLD requirements for high-impact sites are met through water reuse and condensate recycling, while hazardous & expired product waste is transferred to DoE-authorised incinerators.

Current Water Profile
In FY 2024–25, Renata's total water withdrawal across all manufacturing and utility operations was approximately 1.09 million m3 with 100% sourced from groundwater.

Site	Annual Withdrawal (m^3) 2023-24	Annual Withdrawal (m^3) 2024-25	Water Source
Mirpur	659,408	359,486	Groundwater
Rajendrapur	450,000	596,045	Groundwater
Kashor	104,097	139,997	Groundwater

Water consumption reduced by 9.72% from FY 2023–24 due to process optimisation, enhanced metering, and reuse measures.

Renata has implemented a Water Balance Model for each site, linking inflows, process uses, losses, and discharge volumes.

Pharmaceutical Effluent Management
Renata maintains strict controls on pharmaceutical residues in effluents, consistent with DoE's Environmental Conservation Rules (ECR 2023).

Waste Reduction and Circular Design

Strategic Approach
Renata PLC's waste strategy is guided by the principles of prevention, recovery, and responsible disposal, aligning with the Bangladesh Hazardous Waste Management Rules (2021).

The Company's commitment is anchored in two objectives:

- **Achieve 100% regulatory compliance and measurable reduction in waste intensity**, and
- **Adopt circular manufacturing and packaging practices** that prioritise resource efficiency and minimise environmental footprint.

Waste Profile FY 2024–25
Renata PLC manages waste through a structured system, compliance with national environmental regulations, and responsible disposal through authorised vendors and municipal partners. The following table presents waste quantities reported across sites for FY 2024–25, based on internal solid-waste tracking records.



Annual Waste Summary (FY 2024–25)

(All quantities in kilograms)

Waste Type	2023–24 (kg)	2024–25 (kg)	Management Process
Hazardous – Pharmaceutical solid waste	196,420	211,000	Co-processing - Renata PLC follows a structured procedure for managing hazardous waste, including pharmaceutical solid waste and sludge, to ensure safety and environmental compliance. These wastes are collected in clearly labeled containers, recorded, and stored in fiber drums at the designated Solid Waste Zone. They are then classified based on hazard level, with any contaminated materials washed and neutralized before disposal. Finally, all hazardous waste is sent to authorised contractors for incineration, and the by-products are reused as raw materials, ensuring sustainable and responsible waste management.
Non-Hazardous – Organic Waste	393,520	415,932	Municipal Treatment/Recycle - Organic waste, including food residues, vegetable peels, and other biodegradable materials generated from canteen and kitchen operations, is collected on a daily basis. Some of the wastes are recycled by making compost using it in gardening. The waste is deposited into designated containers lined with double layered polybags to ensure containment, prevent leachate leakage, control odor, and minimise the risk of pest infestation. The collected waste is transferred to the Municipal or City Corporation waste collection team on a scheduled basis. The disposal process is managed in accordance with established municipal protocols to ensure safe handling and to prevent adverse impacts on the environment.
Non-Hazardous – Plastic Waste	337,348	349,524	Recycle - Wastes like paper, cardboard, plastic, metal, and glass are segregated at the source and transported to the designated Green Zone with all safety measures in place. An authorised third party then collects and recycles these materials under a formal environmental agreement, ensuring responsible and sustainable waste management.
Non-Hazardous – Paper & Cardboard	458,409	689,703	
Non-Hazardous – Metal Waste	418,408	380,001	
Non-Hazardous – Glass Waste	108,001	113,399	
Non-Hazardous – Burned oil (kg)	6,613	8,144	Burned oil is never disposed of down drains or into the environment. Burned oil (used cooking oil and lube oil) is collected separately from kitchen and power plant operations. And it is stored in a sealed and labelled container by maintaining all safety precautions. Later, this oil is handed over to a government authorized third party waste handler or recycler under a formal agreement.

Across all streams, stronger waste-segregation practices and partnerships with authorised recyclers continue to support responsible waste management.

Circular Design and Recovery Programmes

1. Co-Processing and Waste-to-Energy
Renata continued its partnership with Geocycle, the waste-management wing of LafargeHolcim Bangladesh PLC, to ensure safe, compliant and environmentally responsible disposal of hazardous pharmaceutical waste. Co-processing enables waste materials to be used as alternative resources in cement kilns, reducing reliance on fossil fuels and avoiding landfill disposal.

- In 2024–25, a total of 211.08 metric tonnes of hazardous pharmaceutical waste was transferred to Geocycle for full co-processing.
- The materials were treated at kiln temperatures of approximately 1450°C, consistent with national and international environmental requirements.
- Co-processing prevented residual ash from entering landfills, ensuring that no leftover waste remained in the environment.
- Based on WBCSD methodology, this treatment contributed to:
  - A net reduction of 350.39 MT of CO_2 emissions, and
  - Diversion of 50.13 MT of ash from landfilling.

This partnership supports Renata's broader waste-management approach by providing a high-temperature, fully compliant disposal route for hazardous residues, while enabling the materials to be repurposed within an industrial process rather than sent to landfill.

2. Organic & Industrial Circularity Programmes
In addition to its core pharmaceutical business, Renata PLC operates a diversified agro-products segment under the Purnava brand. Through its integrated farming approach—combining crop cultivation, poultry farming, and cattle rearing—the Company ensures optimal resource utilization and minimal waste.

Cattle farming is carried out across three locations, generating approximately 70 kg of wet cow dung daily (about 2,100 kg per month). Given the moderate volume, the waste is collected in designated pits, where it undergoes natural decomposition before being reused as organic manure in the Company's vegetable gardens. This closed-loop practice enriches soil fertility, reduces reliance on chemical fertilizers, and promotes sustainable agriculture.
Similarly, the Company operates eight commercial layer poultry sheds, collectively generating about 700 metric tons of wet poultry droppings annually. These droppings are sold as fish feed, supporting local aquaculture and further reinforcing circularity in the agricultural value chain.

While the current scale of operations does not justify investment in biogas generation infrastructure, Renata recognizes the long-term potential of converting organic waste into renewable energy. As the Company expands its integrated farming activities, the increasing availability of biomass may create opportunities to develop biogas or advanced composting systems, enabling on-site renewable energy generation and reducing the carbon footprint of agro-operations.

3. Recycling of Burned Oil
Renata PLC also promotes industrial circularity by ensuring the responsible disposal and reuse of used cooking oil generated from its canteens and food service operations and lube oil collected from power plant operation. The collected oil is sold to Biotech Energy Limited, a licenced renewable energy enterprise that regenerates used oil into biodiesel and glycerin.

The biodiesel produced is used as a clean energy source, while the recovered glycerin serves as a raw material in various industrial applications, including pharmaceuticals, cosmetics, and manufacturing. Through this partnership, Renata not only prevents improper disposal of waste oil—which can harm ecosystems and clog wastewater systems—but also contributes to Bangladesh's transition toward sustainable bioenergy and resource recovery.

These initiatives exemplify Renata PLC's commitment to responsible waste management, resource efficiency, and climate stewardship. By turning by-products into valuable inputs, the Company is advancing its sustainability objectives while fostering a more circular and resilient business model.

Pharmaceuticals in the Environment (PiE) & Green Science

Strategic Overview
Renata PLC recognizes that the environmental footprint of pharmaceuticals extends beyond manufacturing and packaging — to the release of active pharmaceutical ingredients (APIs), solvents, and intermediates into the wider ecosystem. This issue, globally framed as Pharmaceuticals in the Environment (PiE), has become a critical component of sustainability strategy and compliance under IFRS S2 (Climate-related and Environmental Risks).

In Bangladesh, where wastewater infrastructure remains under strain and riverine biodiversity is highly vulnerable, Renata has adopted a "science-based stewardship" approach to manage pharmaceutical effluent, promote green chemistry, and foster R&D innovation that balances efficacy, safety, and environmental responsibility.

Pharmaceutical Waste Management

Solid Waste
All hazardous solid wastes are collected from different plants in double-layered polybags with cable ties, maintaining proper colour codes based on hazard classes and stored in solid waste zone. These wastes are sent to government approved organisations for incineration as per preplanned schedule.

All non-hazardous wastes are sent for recycling by company authorised contractors.

Liquid Waste
Effluent treatment plants (ETPs) continuously treat liquid wastes generated from our multiple production facilities at Mirpur, Rajendrapur and Kashor. Biochemical oxygen demand (BOD), chemical oxygen demand (COD) and dissolved oxygen (DO) levels are maintained according to Department of Environment (DOE) guidelines thereby ensuring biologically harmless liquid by-products.

Gaseous Waste
High efficiency particulate air (HEPA) filters trap any kind of gaseous or particle emissions of 0.3 micron or larger released from production facilities with an efficiency level of 99.995%. These filters are installed in exhaust outlets of the production facilities. After expiry, HEPA filters are disposed of in the incinerators of government approved organizations.

Power plant flue gas is released through a chimney with a height of 120 feet ensuring reduced concentration levels safer for the environment and ensuring it does not harm human health.



Sustainable Packaging

Renata's approach focuses on three pillars — reduction, innovation, and collaboration — to ensure that all packaging and distribution systems meet regulatory, product safety, and environmental standards while aligning with long-term climate and waste targets.

Key Initiatives and Achievements

Material Substitution —

Unless it is a requirement from a quality perspective, we try to procure corrugated board cartons manufactured, using recycled paper board. With the proper consultation from quality assurance departments, we use recycled black polybags for different production activities.

Plastic Reduction in Blister Packs —

While ensuring quality supply for our finished goods production, we actively seek opportunities to reuse our existing PVC, aluminium foils so that wastage of these items become minimum.

Packaging Optimisation —

We are giving continuous effort in standardizing packaging size in order to maximize the inventory of corrugated shippers made by recycled paper board.



Sustainable Transport and Logistics Decarbonization

Strategic Focus Areas

Fleet Efficiency Upgrades

Beside the use of CNG-powered vehicles, Renata PLC has emphasized fuel efficiency optimisation to achieve greater mileage per liter of diesel. This initiative not only supports cost efficiency but also contributes to reducing overall fuel consumption and associated carbon emissions, aligning with the Company's broader sustainability goals. Besides, we use electric vehicle (electric material handling equipment-Fork lift, reach truck, pallet stacker, powered pallet truck) for internal material movement in our warehouse instead of diesel driven vehicle in order to reduce the use of diesel.

Promoting Green Spaces through Rooftop Gardening at Company-Owned Depots

Renata has introduced rooftop gardens at its company-owned depots to support environmental sustainability and employee wellbeing. These green spaces, featuring a variety of trees and plants, help improve air quality, reduce heat, and enhance biodiversity, while creating a healthier and more pleasant workplace. This initiative reflects Renata's commitment to integrating nature into its operations and promoting sustainability at the root level.

Reduction of Aged Vehicles in the Fleet

Renata has initiated phasing out aged vehicles from our distribution fleet, as older models typically consume more fuel, emit higher levels of carbon, and incur greater maintenance costs. As a result of these efforts, the proportion of monthly rented vehicles aged over 15 years has been reduced to 40%, down from approximately 49% previously, marking a step toward enhancing fuel efficiency, lowering emissions, and optimizing operational sustainability.

Emphasising the Addition of Tracker-Enabled Vehicles within the Fleet

Renata is increasing the share of tracker-enabled vehicles in its fleet to promote efficient fuel use, lower emissions, and strengthen environmental accountability. Enhanced data access and wider tracker coverage will further support sustainable and transparent distribution operations.

Implementing Cashless and Paperless Initiatives in Distribution Operations

As part of the drives toward greater efficiency and environmental sustainability, Renata has initiated the transition to cashless and paperless systems across the distribution operations. By adopting cashless transactions through agent banking partners, it has strengthened the security and efficiency of collections & deposits and ensured its commitment to sustainable business operations.

Low-Carbon Fuels and Electrification Roadmap

In line with its Scope 1 emissions reduction goals, Renata has initiated trialing electric vehicles. Based on the insights and outcomes from this pilot phase, the Company will define targets for broader adoption in the upcoming financial year, reinforcing its commitment to sustainable and low-emission transportation.

Cold-Chain Optimisation

By upgrading cold rooms with inverter compressors, Renata is continuously enhancing energy efficiency while improving operational performance, demonstrating its commitment to sustainable and responsible operations.

Cross-Industry GHG Metrics (FY 2024–25)

Category	t CO_2e
Scope 1 – Stationary Combustion	26,279.40
Scope 1 – Mobile Combustion	185.16
Scope 1 – Fugitive (A/C & Refrigerants)	12,414.46
Total Scope 1 Emissions	38,879.02
Scope 2 – Purchased Electricity	63,214.58
Total Scope 1 + 2 Emissions	≈ 102,093 t CO_2e



RENATA PLC

7 | Looking Ahead

What's Next for Delivering Care, Powering Progress

Renata PLC's sustainability direction for FY 2025–26 and beyond is guided by the same purpose that has defined its legacy — improving lives through responsible innovation, operational excellence, and community impact. The next phase of our environmental and social agenda builds on established governance and measurable progress achieved across our sites.

Scaling Renewable Energy Integration

Renata will continue exploring opportunities to expand the use of renewable energy across its manufacturing and distribution network. Building on the initial deployment of solar systems at several facilities, the Company aims to increase reliance on clean energy solutions where operationally and financially viable.

Future efforts will prioritise:

- identifying additional areas suitable for solar expansion,
- assessing the feasibility of broader grid-integration mechanisms, and
- reviewing financing options that support long-term efficiency and cost optimisation.

These steps will help strengthen energy resilience while gradually reducing exposure to grid-related variability.

Advancing Water Stewardship and Treatment Performance

Renata has enhanced water treatment practices across major sites, aligning with good operational and environmental standards. Effluent quality is routinely monitored, and treatment systems are managed to maintain compliance with national regulatory expectations.

Looking ahead, Renata will continue evaluating opportunities to optimise water use, improve treatment efficiency, and support responsible resource management.

Enhancing Climate Governance and Disclosure

As part of its maturing sustainability journey, Renata is progressively developing the internal structures, systems, and controls required for high-quality climate-related disclosures.
Key areas under review include strengthening processes for identifying and assessing sustainability-related risks and opportunities, improving traceability and consistency of GHG, water, and waste data, and evaluating methodologies such as scenario analysis and internal carbon considerations for use in future decision-making.

These improvements are aimed at gradually aligning Renata's reporting approach with the expectations of IFRS S1 and S2 over time, recognising that capability-building is an ongoing multi-year process.

Deepening Community and Health Impact through the SAJIDA Foundation

Renata maintains a longstanding collaboration with the SAJIDA Foundation to support community health, wellbeing, and resilience. Through this partnership, a significant portion of company dividends contributes to essential healthcare, mental health support, and livelihood recovery programmes nationwide.

In the coming years, Renata intends to further strengthen alignment with community needs through enhanced coordination, expanded health outreach initiatives, and greater integration of environmental resilience into social programmes. This approach reinforces Renata's vision of contributing to healthier and more empowered communities.

Renata PLC remains committed to continuous learning, responsible growth, and transparent progress as we advance our sustainability journey.

RENATA PLC

8 Appendices

Appendices A: UN SDG 46

Appendices B: IFRS S1 Disclosure Index 48

Appendices C: IFRS S2 Disclosure Index 50

Appendices A - Alignment with the United Nations Sustainable Development Goals (UN SDGs)

Renata PLC's sustainability agenda is directly aligned with Bangladesh's national development priorities and the UN 2030 Agenda for Sustainable Development.

The table below maps Renata's material actions and outcomes to the corresponding SDGs and targets. This linkage illustrates how Renata's operations, social investments, and innovation programmes contribute to broader global development objectives.

Renata PLC — SDG Alignment Index

UN SDG	Relevant Targets / Focus Areas	Renata's Contribution & Examples (FY2024–25)
	1.4, 1.5	Dividend flows and CSR support to SAJIDA Foundation that fund healthcare, mental-health and livelihood programmes for low-income and climate-affected households; medical treatment assistance and emergency financial support through Renata's CSR schedule.
	2.1, 2.2	School nutrition and child development projects, and integrated agro operations (crop, poultry, cattle) under Renata's agro segment that support local food systems and nutrition security.
	3.3, 3.4, 3.8, 3.9	Manufacturing of essential medicines, expansion of depots to improve geographic access, robust pharmacovigilance framework, "Safe Medicine for Every Patient" awareness initiatives, mental-health counselling via partners such as Moner Bondhu, and community health programmes run through SAJIDA Foundation.
	4.3, 4.4, 4.7	Employee learning ecosystem including FLDP, Level Up, Manufacturing Site Capability Building, Executive Development Program, specialised knowledge sessions, digital learning via Momenta App, Renata Ignite Internship Program, and long-term CSR scholarships for medical students.
	5.1, 5.5	Gender-focused initiatives such as MentorCraft for women professionals, HR policies aligned with labour and ILO standards, and diversity & inclusion projects (including engagement with platforms like the Bangladesh Business & Disability Network) to expand opportunities for women and under-represented groups.
	6.1, 6.3, 6.4	Compliance-oriented water stewardship with ETP/STP upgrades, site-level water balance models, continuous effluent monitoring against national standards, and community water and sanitation projects delivered through CSR and SAJIDA Foundation programmes.
	7.2, 7.3	Deployment of on-site rooftop solar across major manufacturing sites, introduction of automated energy management and monitoring systems, energy-efficiency projects in HVAC and cold-chain operations, and early trials of electric vehicles and hybrid storage solutions.

UN SDG	Relevant Targets / Focus Areas	Renata's Contribution & Examples (FY2024–25)
	8.2, 8.5, 8.8	Stable employment across manufacturing and commercial operations, HR policies aligned with national labour law and ILO conventions, extensive capability-building and HSE training, internal promotion focus, and programmes that support safe, healthy and engaging workplaces.
	9.4, 9.5	Investments in modern manufacturing, energy and water infrastructure; R&D collaborations with institutions such as BUET and BRAC University; digitalisation roadmaps including LIMS and eQMS; and climate-resilient facility and distribution planning.
	10.2	Inclusive hiring practices (including partnerships with BBDN), support for differently-abled candidates, fair-pay and grievance mechanisms under the Code of Conduct, and healthcare and education support targeted at low-income communities via SAJIDA Foundation and CSR scholarships.
	11.3, 11.5	Disaster-response and medical-support CSR activities, rooftop gardens at company-owned depots, community health and resilience programmes with SAJIDA Foundation, and safe, compliant distribution infrastructure supporting reliable medicine access in urban and peri-urban areas.
	12.2, 12.4, 12.5	Structured hazardous- and non-hazardous-waste management system; co-processing of pharmaceutical waste with Geocycle; segregation and recycling of plastic, paper, metal and glass; composting of organic waste; circular agro practices for cattle and poultry waste; and used-cooking-oil recovery for biodiesel production.
	13.1, 13.2	Climate-risk and scenario assessments, integration of physical and transition risks into evolving risk-management processes, solar and energy-efficiency projects that reduce dependence on fossil fuels, and continuous improvement of environmental compliance and HSE systems.
	14.1	Pharmaceutical effluent management through ETP operations, monitoring of BOD/COD and other parameters in line with Environment Conservation Rules, and control of emissions and particulate releases to limit downstream impacts on aquatic ecosystems.
	15.1, 15.5	Integrated farming and organic-manure reuse that support soil health and biodiversity on agro sites, safe disposal of hazardous residues to prevent soil contamination, and site-planning practices that consider environmental and community impacts.
	17.16, 17.17	Strategic collaborations with SAJIDA Foundation, universities (e.g., BUET, BRAC University), NGOs and expert partners (such as Moner Bondhu, BBDN), and active participation in consultations with regulators and financial institutions on sustainability, healthcare, and green-finance agendas.

Appendices B — IFRS S1 Disclosure Index

(General Requirements for Disclosure of Sustainability-related Financial Information)

This index sets out how Renata PLC meets all relevant disclosure clauses under IFRS S1.

It provides cross-references to the corresponding narrative and data within the FY 2024–25 Sustainability Report and its appendices.

Topic	IFRS S1 Clause	Location in Report
General Requirements	S1-1	Introduction & Commitment
	S1-2	Introduction & Commitment; About This Report
	S1-3	About This Report
	S1-4	Introduction & Commitment
	S1-5	Introduction & Commitment; Strategy
	S1-6	About This Report
	S1-7	Introduction & Commitment; Operating with Integrity
	S1-8	About This Report
	S1-9	Strategy
	S1-10	Strategy; Risk Management
	S1-11	Not Available
	S1-12	Not Available
	S1-13	Stakeholder Engagement
	S1-14	About This Report; Strategy
	S1-15	Strategy
	S1-16	Strategy; Risk Management
	S1-17	Not Available
	S1-18	Risk Management
	S1-19	Risk Management
	S1-20	Operating with Integrity
	S1-21	Operating with Integrity
	S1-22	Governance
	S1-23	Governance
	S1-24	Governance – Board Oversight
	S1-25	Governance – Board Oversight
	S1-26	Governance – Management Roles
	S1-27	Governance – Management Roles
	S1-28	Strategy
	S1-29	Strategy

Topic	IFRS S1 Clause	Location in Report
General Requirements	S1-30	Strategy – Climate, Water, Waste
	S1-31	Strategy – Integrating Sustainability in Business
	S1-32	Strategy
	S1-33	Strategy – Integrating Sustainability in Business
	S1-34	Strategy – Integrating Sustainability; People & Communities
	S1-35	Strategy – Workforce, Communities
	S1-36	Not Available
	S1-37	Not Available
	S1-38	Not Available
	S1-39	Not Available
	S1-40	Risk Management
	S1-41	Risk Management
	S1-42	Risk Management
	S1-43	Risk Management
	S1-44	Risk Management – Climate Scenarios
Metrics: Measuring Sustainability Performance	S1-45	Environmental Commitment & Climate Resilience
	S1-46	Water, Waste, Energy Metrics
	S1-47	Not Available
	S1-48	Health & Safety Metrics
	S1-49	Environmental Metrics (Water, Effluent, PiE)
	S1-50	Waste & Circularity Metrics
	S1-51	Not Available
	S1-52	Governance Metrics (Ethics, Compliance, ABAC)
	S1-53	GHG Metrics; Energy Metrics

Appendices C — IFRS S2 Disclosure Index

(Climate-related Disclosures)

This index details Renata PLC's alignment with IFRS S2, organized under the four mandatory pillars: Governance, Strategy, Risk Management, and Metrics & Targets.

Topic	IFRS S2 Clause	Location in Report
Governance	S2-1	Governance – Board Oversight
	S2-2	Governance – Management Roles
	S2-3	Governance – Accountability & Oversight
	S2-4	Governance – Terms of Reference; SRRO Register
	S2-5	Governance – Board Oversight
	S2-6	Governance – Board Sustainability Committee
	S2-7	Not Available (Not covered this year)
Strategy	S2-8	Strategy – Climate Resilience & Environmental Commitment
	S2-9	Strategy – Environmental Commitment & Climate Resilience
	S2-10	Strategy – Climate & Energy Transition
	S2-11	Not Available
	S2-12	Not Available
	S2-13	Strategy – Climate & Energy
	S2-14	Strategy – Water Stewardship
	S2-15	Strategy – Waste & Circularity
	S2-16	Strategy – Pharmaceuticals in the Environment
	S2-17	Not Available (Transition Plan not finalised; exploratory only)
	S2-18	Not Available
	S2-19	Not Available
	S2-20	Not Available
	S2-21	Strategy – Integrating Sustainability in Business
Risk Management	S2-22	Risk Management – Climate Risk Framework
	S2-23	Risk Management – Climate Scenario Analysis
	S2-24	Physical Risks – Acute
	S2-25	Physical Risks – Chronic
	S2-26	Transition Risks – Scenario Assumptions
	S2-27	Supply Chain Climate Risks

Topic	IFRS S2 Clause	Location in Report
Metrics & Targets	S2-28	GHG Inventory Summary
	S2-29	GHG Measurement – Scope 1 & 2
	S2-30	Energy Metrics (Solar, Efficiency)
	S2-31	Water Metrics
	S2-32	Waste & Circularity Metrics
	S2-33	Climate-related Financial Effects (qualitative)
	S2-34	Emission Factors & Methodologies
	S2-35	Climate Resilience Metrics (qualitative)
	S2-36	Not Available
	S2-37	Not Available (No interim emission reduction targets disclosed this year)



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