

Thank you.. The annual report on the Environmental, Social And Governance Disclosures has been successfully registered and your registration code number is 46551. You are kindly requested to print the report and attach it to the annual report of the Board of Directors attached .to the annual financial statements for the year 2025/2026

Print the current form



الهيئة العامة للرقابة المالية
FINANCIAL REGULATORY AUTHORITY



Annual report for FY 2025/2026

on Environmental, Social and Governance Disclosures Related to Sustainability (ESG)

In implementation of the authority's Decrees no. (107) and (108) for the year 2021

First: Introduction

This report on the disclosure of Environmental, Social and Governance (ESG) reflects the strength of the company's management to implement the principles of sustainable development and integrate sustainability practices into the company's activities and operations, which generates confidence among investors that enables them to make informed investment decision, By identifying risks and opportunities that may not be monitored by traditional financial reports, especially in light of the increasing demand by investors for **ESG** Data and how companies integrate sustainability practices into the daily operations and activates in order manage the risks and opportunities associated with the various dimensions of sustainability, and thus enhance its financial position. Based on the **FRA** responsibility towards **NBFI** including listed Companies on the Egyptian Stock Exchange, and within the framework of assisting these companies to submit annual reports to disclose ESG sustainability standards in accordance with the **FRA** decisions No. **107** and **108** of **2021**, and to facilitate them, the **FRA** has

prepared this electronic form to companies to fulfill the **KPIs** for the disclosure of
.sustainability standards **ESG**

Therefore, please be careful, accurate and transparent when filling out this form,
and please attach the report form within the annual report prepared by the Board
of Directors attached to the annual financial statements for the year 2025/2026 In
case of any inquiries related to this matter, you can contact sustainable
development department via email

sustainable.development@fra.gov.eg

Secand: Basic Data on The Status of Company

Select.the company's name:MINAPHARM Pharmaceuticals, Egypt .1

company's sector:Health and Medicine .2

Third: Basic Data of The Person Responsible for Completing The Report

Name :Hanan Lamei Nessim .1

Job Title:Quality Senior Director .2

Email:hlamei@minapharm.com .3

Phone:+201223646327 .4

Tax Card:100-334-776 .5

IFC Code:328053 .6

Fourth: Environmental KPIs

Environmental Operations & Oversight (E1).1

**Has the company developed any official Environmental and Social (E&S) .1
?or Sustainability policies**

Yes

The company has a formal Quality, Environmental, Occupational Health and Safety Policy covering waste management, emissions, and water use, and a Social Policy covering employee rights, health and safety, and community engagement. These policies are internally documented and approved by management. (See attachments: Company Policy)

**Is this policy originating from within the company or derived from global .2
?or national policies**

Yes

Originating from within the company and conforming to ISO requirements, the policy was developed internally based on the company's operational risks, but it is consistent with Egyptian national regulations (environmental and labor laws) and global guidelines for the pharmaceutical industry such .as the PSCI principles

**Does the company identify and assess the environmental and social risks .3
?arising from its economic activity**

Yes

The company identifies, assesses, and monitors environmental risks at .least every three years, or more frequently if changes occur

Yes. The company conducts an annual risk assessment that includes environmental risks (waste disposal, water discharge, energy use), social risks, and worker safety. This is done through management reviews and internal safety and environmental reviews. A formal ESG risk register is .currently being prepared and will be ready by next year

**Does the company follow specific policies concerned with waste .4
?recycling, water consumption, or energy consumption**

Yes

The company has a hazardous waste management policy (compliant with Egyptian Law No. 4 of 1994). Regarding water and energy, the company

monitors consumption and explores ways to reduce it, setting internal reduction targets and implementing monitoring procedures. Non-hazardous materials (cardboard, plastic) are recycled through an external contractor

Does the company set any goals related to reducing greenhouse gas .5
?(GHG) emissions

Yes

Replacing diesel with natural gas as the energy source in steam generation units, the company is monitoring electricity and fuel consumption and has implemented energy efficiency measures such as the gradual replacement of all lamps with LED lighting and equipment upgrades. A baseline greenhouse gas inventory is planned for the 2026/2027 fiscal year

Does the management have any system/certification regarding the .6
?company's environmental practices (ISO 14001 certification)

Yes

The company is ISO 14001:2015 certified, valid until June 2027 (see .attachments)

Carbon Emissions / Greenhouse gases (GHG) (E2).2

Does the company calculate the total amount of carbon emissions .1
?(Carbon Footprint) in metric tons

No

The company conducts annual environmental measurements in accordance with environmental law requirements. (2025 measurements attached.) The company does not currently calculate its carbon footprint. We track electricity and fuel consumption, but these are not converted to carbon dioxide equivalents. A greenhouse gas inventory is planned for the next reporting cycle. (See attachments: pages from the environmental record.)

Energy sources usage and diversification (E3).3

Does the company calculate the total amount of energy directly .1
?consumed

Yes

The company calculates its total annual energy consumption (electricity) (and generator fuel). For the fiscal year 2025/2026, see attachments: pages .from the environmental register

Does the company calculate the percentage of energy consumption .2
?according to the type of generation source

Yes

Partially. We track electricity from the national grid and diesel for backup generators. For fiscal year 2025, electricity from the grid and diesel is used. (See attachments: pages from the Environmental Register.) Renewable .energy (solar) has not yet been used

?Does the company calculate the percentage of annual saved energy .3

Yes

Yes. The company calculates annual energy savings by comparing consumption to the previous year. (See attachments: pages from the Environmental Register 2024 vs. 2025)

Water Usage (E4).4

?Does the company calculate the total amount of water annual consumed .1

Yes

طبقاً لمتطلبات جهاز البيئة من خلال السجل البيئي ويجدد سنوياً (راجع المرفقات: صفحات من السجل البيئي)

Does the company calculate the total amount of annual water recycled .2
?and treated

Yes

Regarding treated water, the company operates on-site wastewater treatment ponds. A small amount of recycled water is used for landscaping or cooling (see attachments: pages from the environmental record)

Waste Management (E5).5

Does the company calculate the total amount of waste generated or .1
?recycled and that, which has been treated according to type and weight

Yes

The company calculates the total annual volume of waste produced by type and weight. This includes hazardous waste (expired pharmaceuticals, chemical residues) and non-hazardous waste (packaging, general waste). Non-hazardous waste is recycled. Hazardous waste is treated by licensed contractors in accordance with Egyptian regulations (see attachments: pages from the environmental register and the waste disposal contract)

Fifth: Social KPIs

Gender Diversity & Pay Ratio (S1).1

Does the company disclose the number of male and female employees .1
?according to the type of employment (temporary or permanent)

Yes

Labor Office, Social Security, Mobilization and Statistics: At the end of fiscal year 2025: Permanent employees – Males 902, Females 352

Does the company disclose the percentage of total employees who are .2
?male and female

.%Reviewers: Males: [72]%, Females: [28]

Does the company disclose the percentage of positions held by males .3
and females (specifically for entry-level and mid-level jobs)

From the Mobilization and Statistics Office: Entry level (non-administrative):
Males [78]%, Females [22]%. Intermediate level (supervisors, specialists):
.Males [65]%, Females [35%]

Does the company disclose the percentage of positions held by males .4
?and females (specifically for senior-level and executive positions)

:From the Mobilization and Statistics Office
Senior management (department heads): Males [70]%, Females [30]%.
Executive positions (C-suite and board of directors): Males [62]%, Females
.[38]

Does the company disclose the average pay ratio for females compared .5
?to the males

The Ministry of Labor, Social Security, and Statistics provides aggregates,
.not percentages

However, we adhere to Egyptian labor law, which mandates equal pay for
.equal work

Employee Turnover rate (S2).2

Does the company disclose the annual percentage rate of turnover for .1
?full-time employees

According to the Bureau of Mobilization and Statistics, the turnover rate of
.%full-time employees for the fiscal year 2025/2026 was approximately [15]

Does the company disclose the annual percentage rate of turnover for .2
?part-time employees

.We do not have temporary workers

Does the company disclose the annual percentage rate of turnover for .3
?contract employees and consultants

According to the Bureau of Mobilization and Statistics, the turnover rate of
.%full-time employees for the fiscal year 2025/2026 was approximately [15]

Non-Discrimination (S3).3

Does the company follow a policy condemning sexual harassment and a .1
?non-discrimination policy based on any racial, religious, or gender basis

Code of Ethics (attached)

The company's code of conduct explicitly prohibits discrimination and harassment based on gender, religion, race, or other factors. A complaints .mechanism is in place

Global Health & Safety Standards (S4).4

Does the company follow an occupational health and safety (OHS) policy .1
and/or a policy related to global health and safety standards (for example
?ILO's International Labor Standards on Occupational Safety and Health)

.The company holds ISO 45001 certification valid until June 2027 (attached)

The company has a written occupational health and safety policy that complies with Egyptian labor law and ILO conventions. Manufacturing follows Good Manufacturing Practices (GMP) that include occupational .health and safety

?What is the number of occupational accidents if any .2

None

Does the company offer trainings related to environmental, social AND .3
Occupational Health and safety (OHS) issues for employees. If the answer
?is yes, please disclose the number of trainings hours

Approximately 320 hours of external training for the year 2025

This does not include internal training on occupational health and safety)
(instructions, the environment, and the code of ethics and core values

Children & Forced Labor (S5).5

Does the company follow a policy prohibiting child labor and forced .1
?labor

.Children under the age of 18 are not employed

The Human Resources policy prohibits child labor (under 15 or 18 for
hazardous work) and forced labor, in accordance with Egyptian law and ILO
.Conventions 138 and 182

Does that policy apply to the suppliers and vendors dealing with the .2
?company

Not officially: Security does not allow entry to any vendor, supplier, or
.service provider under the age of 18

This policy applies only to direct employees. However, supplier contracts
include general compliance with laws. A code of conduct for suppliers is
.currently being developed

Labor Rights (S6).6

In addition to the requirements of Egyptian Labor Law, does the company .1
follow the laws and standards of the International Labor Organization or
any other international framework, standards, or laws related to labor's
?rights

By equalizing the wages of male and female workers based on the value of
.their work

Does that policy include the suppliers and vendors dealing with the .2
?company

The company deals with all suppliers and vendors with complete
.impartiality

Sixth: Governance KPIs

Board Diversity (G1).1

Does the company disclose the number and percentage of the board of .1
?directors occupied by males and females

Yes

Board of Directors: Total 8: 6 males and 2 females

Does the company disclose the number and percentage of committee .2
?chairs occupied by males and females

No

There are no committees

Bribery / Anti-corruption (G2).2

Does the company issue any decisions related to combating bribery / .1
?corruption and follow them

Yes

The company's code of ethics includes an anti-bribery and anti-corruption
policy, which has been disseminated to all employees. A channel for
.reporting violations is also in place

Ethics and Code of Conduct (G3).3

?Does the company issue code of conduct / Ethic and follow them .1

Yes

The company issues a formal Code of Conduct covering ethics, conflicts of
interest, confidentiality, and compliance. It is reviewed every three years,
and any changes are communicated to employees (see attachments: Code
.of Conduct)

Data Privacy (G4).4

In addition to the requirements of the Egyptian data protection law, does .1
the company follow any other international frameworks, rules, or
?recommendations regarding data privacy

Yes

Data Security Policy

The company complies with Egyptian Data Protection Law No. 151 of 2020
.and follows other international frameworks such as GDPR and ISO 27001

Sustainability Reporting & Disclosure (G5).5

Does the company issue sustainability report according to GRI, CDP, .1
?SASB, IIRC, UNGC, or any other type of sustainability reports frameworks

No

This disclosure is solely to the Financial Regulatory Authority as an official
.sustainability report for the company

Is the company striving to achieve specific goals from the United Nations .2
?Sustainable Development Goals

Yes

The company is exploring ways to reduce energy consumption or use
alternative energy sources to minimize carbon emissions. It supports
several goals, including Goal 3 (Good Health and Well-being), Goal 12
(Responsible Consumption), and Goal 13 (Climate Action), through its
.operations and initiatives

Does the company identify these goals and report on the progress made .3
within the framework of the United Nations Sustainable Development Goals
?(SDGs)

No

The company plans to set sustainable development goals during the year
2026/2027

Has the company clearly declared its commitment towards corporate .4
?social responsibility standards

Yes

The company's commitment to corporate social responsibility is outlined in
our annual report, accompanying policy, and on our website, with a focus
on community health, employee well-being, and environmental
stewardship. [Establishment of a charitable foundation, "Josaab
Foundation," for community development.]

Does the company follow a clear and explicit policy / principle regarding .5
?community investments

Yes

.Please refer to the attached company policy

Does the company participate in public or private sector initiatives .6
?concerned with community development

Yes

The company plays an active role with the management of the JOSAAB
Foundation (a subsidiary of MenaPharm) in providing services to patients
.suffering from diseases where treatment has ceased

External Assurance (G6).6

Are the company's ESG disclosures assured by an independent third .1
?party

No

The company was evaluated by Ecovadis in 2021 at the request of one of
.the companies for which Minapharm manufactures its medicines

These ESG disclosures are not third-party audited. Internal audit was
conducted by management. Third-party auditing is being considered for

.future reports for the current year, 2026

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