

Supplementary Data Book

FY 2025-26

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1. About the Report

Our approach to value creation at Re Sustainability Limited (hereafter referred to as 'our Company', 'we', 'our', 'ReSL' or 'Re') continues to be anchored in financial resilience, environmental responsibility, resource efficiency, innovation and inclusive growth. As an integrated waste management and resource recovery company, we deliver solutions that conserve resources, reduce environmental impacts and create long-term value for our stakeholders.

During FY 2025-26, Re Sustainability Limited underwent a corporate restructuring pursuant to a Composite Scheme of Arrangement. Under the Scheme, its Municipal Solid Waste (MSW), Waste-to Energy (WtE), and certain international businesses were demerged from Re Sustainability Limited and transferred to a separate entity. All existing Company policies continue to apply to the retained entity (Re Sustainability Limited). As part of its rebranding, the Company transitioned its website domain from resustainability.com to re.one. This change reflects the Company's updated brand identity and does not affect its status as the same retained legal entity.

This ESG Data Book presents our key environmental, social and governance performance indicators for the four-year period from FY 2022–23 to FY 2025–26. Unless otherwise stated for a specific indicator, the data covers the businesses retained following the corporate restructuring and represents more than 90% of the Company's revenue. It is intended to provide our stakeholders with clear, consistent and comparable information on our sustainability performance.

2. Company Overview

Re Sustainability Limited is a leading integrated resource management and sustainability solutions company. With more than three decades of expertise, Re transforms environmental challenges into sustainable value by delivering integrated solutions across waste management, recycling and resource recovery, circular economy, and environmental services. By combining specialist teams, deep environmental expertise, integrated infrastructure, technology led capabilities, and operational excellence, Re advances circularity and creates lasting value for businesses, communities, and the planet.

Operating as one integrated platform, Re manages materials at scale and serves a diverse customer base, supported by experienced sustainability professionals. Its services include industrial services covering hazardous waste, wastewater and infrastructure operations; healthcare services covering biomedical waste and sanitary waste management; circular economy solutions encompassing e-waste and precious metal recovery, plastic recycling solutions, end-of-life vehicle management, construction and demolition waste management etc., and integrated sustainability solutions. Re operates in India, Singapore and the USA, serving clients from various sectors including oil and gas, steel and metals, power generation, manufacturing and industrial, construction and infrastructure, healthcare and pharmaceuticals, and automotive.

Guided by our Resolve, Recover and Restore philosophy, we focus on addressing environmental risks, converting discarded materials into productive resources and supporting the restoration of land, water and ecosystems. Our long-term ambition is to become a more integrated, circular, inclusive and resilient environmental solutions company by investing in people, technology, infrastructure, innovation and strategic partnerships.

VISION

To be a global enterprise delivering world-class infrastructure and environmental management solutions through sustainable growth.

MISSION

To ensure the highest standards of quality, budget, and timely delivery through our continuous integration approach, thereby enriching the value we create for our stakeholders.

VALUES

INTEGRITY

Acting with integrity in all stakeholder dealings while reflecting our core values in everything we do.

SAFETY, HEALTH, AND ENVIRONMENT

Ensuring health and safety of our workforce and communities at all times, while protecting the environment.

INNOVATION

Driving continuous innovation to enhance our business and maximize positive impact.

QUALITY, TIMELY AND BUDGETARY DELIVERANCE

Delivering high-quality solutions on time and within agreed budgets.

CUSTOMER SATISFACTION

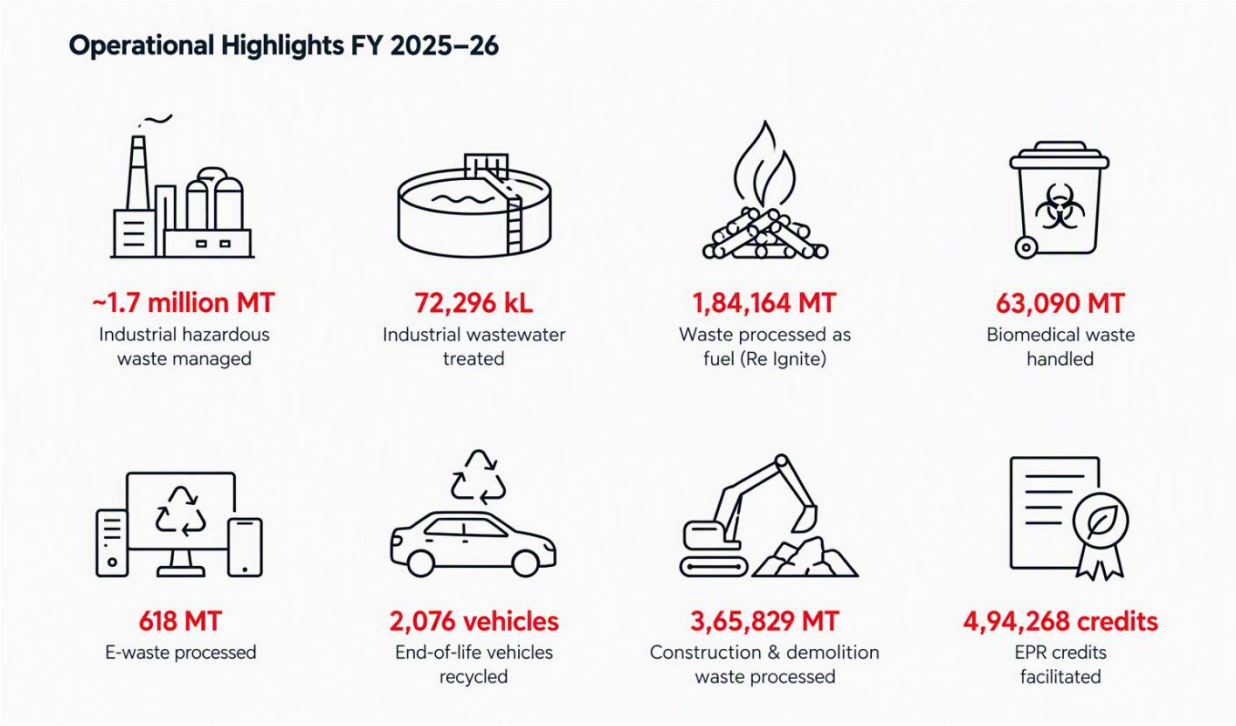
Striving to deliver an exceptional experience and lasting value to every customer we serve.

SOCIAL COMMITMENT

Contributing to the well-being and development of the communities in which we operate.

3. FY 2025–26 Operational Highlights

Our operational footprint combines specialised treatment, recycling and recovery infrastructure in India with environmental service operations in Singapore and Texas. The following highlights present key operational highlights for FY 2025–26.



4. Operations with Purpose

We provide integrated solutions across the waste management value chain, encompassing collection, safe transportation, advanced treatment, resource recovery and the repurposing of diverse waste streams. This comprehensive approach supports environmental stewardship and resource efficiency at scale, as reflected in the volumes managed annually across our India operations.

Operational Indicator	Unit	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Industrial Hazardous Waste Handled	MT	12,45,357	14,08,214	14,83,433	17,02,749
Alternate Fuel And Raw Material from TSDFs	MT	16,289	56,945	1,45,867	2,06,328
Biomedical Waste Handled	MT	51,118	52,892	54,737	63,090
C&D Waste Recycled	MT	3,39,484	3,19,703	4,09,705	3,65,829
E-Waste Treated	MT	314	804	267	618
Plastics Recycled / Recovered	MT	11,565	10,635	13,741	15,107
End of Vehicles Recycled	Number	-	-	684	2,076
EPR Credits Facilitated	Number	-	~3,00,000	7,71,722	4,94,268

5. Governance and Economic Performance

Our governance and economic performance reflect responsible oversight, ethical business conduct and sustainable value creation. The Board and its committees guide strategy, risk management, ESG priorities and regulatory compliance, supported by experienced leadership and a comprehensive policy framework. We monitor ethics and compliance incidents, evaluate financial and human capital performance, track revenue from sustainable solutions, and engage with trade and industry associations to advance responsible waste management, climate action and circular economy outcomes.

Ethics, Compliance and Reported Incidents

We are committed to maintaining high standards of ethical conduct, transparency and regulatory compliance across our operations. We monitor reported incidents and take appropriate action to address potential ethics and compliance concerns. During FY 2025–26, the Company recorded zero incidents relating to corruption or bribery, discrimination or harassment, customer data privacy breaches, and money laundering. One conflict-of-interest incident was reported. No (Zero) significant fines or convictions were associated with these matters during the year.

- Corruption or bribery: 0
- Discrimination or harassment: 0
- Customer data privacy breaches: 0
- Conflicts of interest: 1
- Money laundering: 0

Financial Performance

Our financial performance reflects sustained business growth and disciplined cost management across the four-year period. Supported by the continued expansion and scale-up of our integrated environmental services, this performance demonstrates the resilience of our retained businesses and our ability to manage costs while expanding operations. The following table presents our revenue, total operating expenses and employee-related expenses for the retained businesses. Human Capital Return on Investment measures the value generated for each unit of employee-related expenditure. It provides insight into the efficiency of human capital investment in supporting business performance and value creation.

Financial Indicator	Unit	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Total Revenue	INR billion	20.86	22.59	21.81	27.48
Total Operating Expenses	INR billion	14.66	15.75	15.81	20.87
Total Employee-Related Expenses	INR billion	1.86	2.10	2.54	3.30
Human Capital Return on Investment	-	4.33	4.26	3.36	3.00

Table: Financial Performance

Sustainable Revenues

Our waste management, wastewater treatment, circular economy and remediation solutions support key EU Taxonomy environmental objectives, including climate change mitigation and adaptation, circularity, and pollution prevention and control. Our Sustainable Products Programme classifies sustainable products and services with reference to the EU Taxonomy and is customised to reflect the nature of our environmental services. By 2030, we aim to transform one million tonnes of waste into alternative fuels or raw materials

and develop two market-ready products from recovered materials. These targets are supported through research and development, infrastructure upgrades and training on sustainable design. Incentives for relevant employees are linked to performance in enhancing sustainable revenue and advancing resource recovery and circular economy businesses, alongside financial measures such as EBITDA. The following table maps our activities that form part of our sustainable revenues.

Environmental Objective	Activity
Climate Change Mitigation and Adaptation	Construction, extension and operation of water collection, treatment and supply systems
	Collection and transport of source-segregated non-hazardous waste
	Material recovery from non-hazardous waste
Transition to a Circular Economy	Collection and transport of non-hazardous and hazardous waste
	Treatment of hazardous waste
	Depollution and dismantling of end-of-life products
	Sorting and material recovery of non-hazardous waste
Pollution Prevention and Control	Collection and transport of hazardous waste
	Treatment of hazardous waste
	Remediation of legally non-conforming landfills and abandoned or illegal waste dumps
	Remediation of contaminated sites and areas

Sustainable revenues for Re Sustainability Limited represent income derived from products and services that create direct, measurable, and positive environmental and social outcomes. These revenues are generated through integrated waste management solutions that encompass the collection, transportation, treatment, and disposal of various waste streams. A significant portion of these activities includes recycling and the sale of recovered materials, contributing to resource efficiency and circular economy goals.

The waste categories addressed by Re Sustainability Limited include industrial hazardous waste, biomedical waste, plastic waste, construction and demolition waste, electronic waste, and end-of-life vehicles etc. Through these operations, the company advances its commitment to sustainability by reducing pollution, conserving natural resources, and promoting responsible waste handling practices.

Revenue streams of Re Sustainability classified as sustainable under the EU Taxonomy include: (a) Collection and transport of diverse waste categories (construction and demolition waste, industrial hazardous waste, electronic waste, plastics waste etc.); (b) Sale of products derived from recycling and recovery (refuse-derived fuel, recycled plastics, sand/aggregates, green products from construction waste, recovered precious metals, compost, alternate fuels, etc.); (c) Processing and disposal of hazardous waste, biomedical waste etc. (including stabilization, secured landfilling, and incineration); and (d) Scrapping and recycling of end-of-life vehicles.

Revenue Indicator	Unit	FY 2022–23	FY 2023–24	FY 2024–25	FY 2025–26
Sustainable revenue	INR billion	10.96	11.84	13.20	18.40
Total Revenue	INR billion	20.86	22.59	21.81	27.48
Percentage of sustainable revenue	%	53%	52%	61%	67%

Table: Sustainable Revenue

Trade Associations

ReSL participates in industry and trade associations to engage with stakeholders, contribute to policy dialogue, and advance responsible waste management, resource efficiency and the circular economy. Demonstrating its active industry leadership, ReSL's MD & CEO serves as Chairman of CII's National Committee on Waste to Worth Technologies.

ReSL is associated with the following trade and industry bodies:

- Confederation of Indian Industry (CII)
- Federation of Indian Chambers of Commerce and Industry (FICCI)
- Material Recycling Association of India (MRAI)

Membership and association fees paid to these bodies over the last four financial years are presented below.

Financial Year	FY 2022–23	FY 2023–24	FY 2024–25	FY 2025–26
Trade Associations Expenditure	₹30,67,553	₹68,82,755	₹35,45,950	₹89,53,987

For FY 2025–26, the total comprised ₹85,17,704 paid to CII, ₹3,98,283 paid to FICCI and ₹38,000 paid to MRAI. Beyond the expenditure disclosed above, ReSL incurred no (zero) expenditure on political campaigns or organisations, lobbying activities, tax-exempt entities, or other groups seeking to influence public policy during FY 2022–23 to FY 2025–26.

6. Environment

Natural resources including land, water, air, materials and biodiversity are fundamental to our operations and the communities we serve. We use technology-led waste management, recycling, resource recovery and remediation solutions to keep materials in productive use, reduce reliance on virgin resources, prevent pollution and restore affected ecosystems. Residual waste is treated and disposed of responsibly in accordance with applicable requirements.

Climate and Energy

We manage energy use and GHG emissions through energy audits, efficiency measures, renewable-energy expansion, cleaner mobility and process improvements. Renewable energy comprises solar and biomass sources, alongside the continued expansion of our installed solar capacity. The variation in energy consumption over the four-year period may be attributable to the scaling up of operations, the development and commissioning of new projects, and expansion into new business areas.

Energy Indicator	Unit	FY 2022–23	FY 2023–24	FY 2024–25	FY 2025–26
Non-renewable energy	mWh	84,274	84,968	99,613	1,56,349
Renewable energy	mWh	16,291	1,958	4,502	52,052
Total energy consumption	mWh	**1,00,565**	**86,926**	**1,04,114**	**2,08,401**

Table: Energy Consumption

Greenhouse Gas Emissions

Our operational footprint is driven mainly by process emissions from waste treatment and disposal, along with fuel use and purchased electricity. We monitor Scope 1, Scope 2 and relevant Scope 3 emissions annually to identify priority areas for decarbonisation and value-chain engagement.

Emission Category	Unit	FY 2022–23	FY 2023–24	FY 2024–25	FY 2025–26
Scope 1	tCO2e	5,21,268	5,57,447	5,38,408	6,01,054
Scope 2 (location based)	tCO2e	12,582	11,719	13,034	13,842
Scope 2 (market based)	tCO2e	12,522	11,213	12,393	13,130

Table: GHG Emissions

Scope 3 Emissions

Scope 3 emissions arise from relevant upstream and downstream activities across our value chain. Category-wise data is presented to provide visibility into the principal indirect emission sources. For Categories 1 and 2, an inflation adjustment was applied to FY 2025–26 expenditure data in line with GHG Protocol recommendations.

Scope 3 Category	Unit	FY 2025–26	Calculation Methodology
1.Purchased goods and services	tCO2e	88,225	GHG Protocol spend-based method using relevant expenditure data and emission factors, with FY 2025–26 expenditure adjusted for inflation
2. Capital goods	tCO2e	46,380	GHG Protocol spend-based method using capital expenditure and emission factors, with FY 2025–26 expenditure adjusted for inflation
3. Fuel- and energy-related activities	tCO2e	9,943	GHG Protocol activity-based method using fuel and electricity consumption and applicable upstream emission factors
6. Business travel	tCO2e	2,464	GHG Protocol activity-based method using business travel data and applicable mode-specific emission factors
7. Employee commuting	tCO2e	4,120	GHG Protocol activity-based method using employee commuting data and mode-specific emission factors
9. Downstream transportation and distribution	tCO2e	1,968	GHG Protocol activity-based method using downstream transportation data and applicable vehicle emission factors
Total Scope 3 emissions	**tCO2e**	**1,53,099**	

Table: Scope 3 emissions category wise

Water and Leachate Management

We manage water withdrawal, wastewater and landfill leachate through source monitoring, process optimisation, controlled collection, treatment and reuse. Treatment systems include reverse osmosis, multiple-effect evaporation and agitated thin-film drying, supporting water recovery and reducing freshwater demand. Water-efficient dry-scrubbing systems have also been deployed across 15 biomedical waste incinerators. Re adoped Zero Liquid Discharge (ZLD) systems at majority of its facilities.

Water Metric	Unit	FY 2022–23	FY 2023–24	FY 2024–25	FY 2025–26
Total water withdrawal	kL	2,76,561	2,75,006	3,17,784	3,67,052
Total water consumption	**kL**	**2,76,561**	**2,75,006**	**3,17,784**	**3,67,052**

Table: Water consumption

Operational Waste

Operational waste includes residues generated within our facilities and excludes customer waste received for treatment, recycling or disposal. We focus on prevention, process-material optimisation, source segregation, recycling and authorised disposal, supported by employee training and facility-level monitoring.

Water Metric	Unit	FY 2022–23	FY 2023–24	FY 2024–25	FY 2025–26
Total Waste Generated	MT	31,376	26,271	22,856	26,805
Total Waste Recycled/Reused	MT	163	9,835	3,071	1,009
Total Water Disposed to Landfill	MT	28,305	16,378	19,785	25,976

Table: Waste Management

Biodiversity

We assess biodiversity considerations during site planning and environmental reviews, avoid areas of significant biodiversity value and implement site-specific mitigation measures. Our approach includes maintaining at least 33% green cover at facilities, native planting, compensatory plantation at a 1:3 ratio where tree removal is unavoidable.

7. Social

Our people are central to our ability to deliver sustainable value for our business, customers, stakeholders and communities. We foster an inclusive and equitable workplace that provides fair opportunities, supports employee well-being, health and safety, and enables continuous learning and career development. By respecting human rights and strengthening engagement across our workforce, we build the capabilities, resilience and shared purpose required to support our long-term growth.

Workforce Composition

As of 31st March 2026, our workforce comprised 4,976 employees across our India and Singapore operations, with women representing 22% of the total workforce. Our workforce brings together diverse nationalities, age groups, skills and experience, strengthening collaboration and supporting our global outlook. We remain focused on enhancing women's representation, expanding opportunities for persons with disabilities and building an inclusive workplace where all employees can contribute and progress.

Employee	Unit	FY 2022–23	FY 2023–24	FY 2024–25	FY 2025–26
Number of Employees	No.	4,976	3,623	3,796	4,587

Workforce Breakdown by Nationality

As of FY 2025–26, Re's workforce represented multiple nationalities across its India and Singapore operations. Indian and Singaporean nationals constituted the largest groups, reflecting the Company's principal operating presence in these markets. The nationality breakdown below presents the distribution across the workforce. Of all the management positions (M1 and above) Indians constitute 89% .

Hiring

We recruit talent with diverse skills, experience and perspectives to support our evolving business needs and sustainability priorities. Our hiring practices emphasise role-specific capabilities, organisational fit and equal opportunity. Internal job postings further enable employees to explore opportunities and progress their careers within Re. The hiring indicators, including breakdowns by management level, gender, age and nationality, are presented in the table below.

Category	FY 2022–23	FY 2023–24	FY 2024–25	FY 2025–26
Total number of new employee hires	**1,202**	**1,361**	**1,259**	**1,512**
Management				
• Above Junior management		32	19	67
• Junior management		75	49	396
• Associates/ non-management		1,254	1,189	1,049
• Others (Consultants)		0	2	0
Gender				
• Male	852	1,081	975	1,143
• Female	350	279	284	369
• Others	0	1	0	0
Age				
• <30 years	253	368	415	472
• 30-50 years	186	616	606	587
• >50 years	15	377	238	453
Nationality				
• Indian	1,202	737	871	694
• Singaporean		472	286	575
• Bangladeshi		29	4	18
• Filipino		2	2	4
• Chinese		25	7	4
• Indonesian		8	4	5
• Malaysian		85	83	209
• Myanmar		2	0	1
• South Korean		0	0	2
• Thai		0	1	0
• Vietnamese		1	1	0

Table: New Employee Hires

Note: The management-level breakdown of new employee hires was not available for FY 2022–23

Employee Turnover

Retaining skilled employees is essential to organisational stability, service continuity and the preservation of institutional knowledge. We promote engagement, development, well-being and career progression. The turnover indicators, including breakdowns by management, gender, and age are presented in the table below

Category	FY 2022–23	FY 2023–24	FY 2024–25	FY 2025–26
Total number of employee turnover	**769**	**998**	**1377**	**1170**
Management				
• Above Junior management		21	19	44
• Junior management		48	60	337
• Associates/ non-management		929	1298	786
Gender				
• Male	493	704	1072	877
• Female	276	294	305	293
Age				
• <30 years	168	191	410	289
• 30-50 years	218	396	599	500
• >50 years	383	411	368	381

Table: Total Employee Turnover

Category	FY 2022–23	FY 2023–24	FY 2024–25	FY 2025–26
Total number of employee voluntary turnover	**603**	**733**	**1341**	**1138**
Management				
• Above Junior management		20	19	44
• Junior management		45	59	308
• Associates/ non-management		667	1263	786
Gender				
• Male	372	491	1038	845
• Female	231	242	303	293
Age				
• <30 years	132	123	394	276
• 30-50 years	150	276	581	488
• >50 years	321	333	367	374

Table: Total Employee Voluntary Turnover

Note: The management-level breakdown of turnover and involuntary is not tracked for FY 2022–23

Training and Development

We invest in continuous learning to build a skilled, adaptable and future-ready workforce. Training needs are aligned with business priorities and employee development, with programmes covering technical, functional, behavioural, leadership, compliance, sustainability and workplace safety capabilities. The Company promotes sustainability awareness and employee development through technical sessions, cultural workshops and focused discussions on climate transition and emerging environmental issues. In addition, the Company's Learning Management System (LMS) on Zing HR offers a range of learning courses to support employee learning, skill development and continuous professional growth.

Metric	Unit	FY 2022–23	FY 2023–24	FY 2024–25	FY 2025–26
Average Training Hours per FTE	Hours	11.1	12.3	20.8	19.4
Amount spent per FTE on training and development	INR	588	1,011	985	1,568

Table: Training and Development

Occupational Health and Safety

Health and safety are integral to our operations and sustainability priorities. Our approach combines leadership oversight, risk assessments, safe operating procedures, workforce training, incident reporting and continuous improvement to protect employees, contractors, visitors and other stakeholders. Fatality data covers the entire operations of the demerged entity for four years, while historical LTIFR data for FY 2022–23 to FY 2024–25 covers the entire pre-demerger business, as the data could not be segregated due to limitations in historical records.

Metric	Workforce Type	FY 2022–23	FY 2023–24	FY 2024–25	FY 2025–26
Fatalities	Employees	0	0	0	0
	Workers	1	0	3 *(incl. 2 offsite)*	1 *(offsite)*
LTIFR	Employees	0.192	0.255	0.149	0
	Workers	1.964	1.029	0.369	0.68

Table: Safety Metrics

Workforce Trade Union and Collective Bargaining

We respect employees' right to freedom of association and collective bargaining in accordance with applicable laws. We engage constructively with recognised trade unions and employee representatives to support fair employment practices, workplace dialogue and timely resolution of workforce concerns. The minimum percentage of employees represented by trade union is presented in the table below:

Metric	Unit	FY 2022–23	FY 2023–24	FY 2024–25	FY 2025–26
Percentage of employees represented by trade union	%	1	1	1	1

Community Engagement

ReSL engages with communities around its operations to understand local priorities and implement initiatives that create meaningful and lasting social value. In FY 2025–26, our CSR programmes benefited more than 1.06 lakh people across focus areas such as education, healthcare, livelihoods, environmental awareness and community infrastructure. Initiatives are developed through engagement with local stakeholders and delivered in collaboration with implementation partners and community institutions, with beneficiary reach and programme outcomes monitored to strengthen accountability and guide continuous improvement. The Company has undertaken a Social Return on Investment (SROI) assessment to evaluate the social value generated through its initiatives and activities. The assessment provides insight into the social outcomes and benefits created for beneficiaries and other stakeholders, supporting a more informed evaluation of the Company's social impact and future programme planning.