

# 2023 SASB AND GRI CONTENT INDEX



# 2023 SASB AND GRI CONTENT INDEX

Mediclinic has reported the information cited in this content index ('Index') for the calendar year ended 31 December 2022 and financial year ended 31 March 2023, with reference to the GRI Standards. This Index identifies the location of the general and specific standard disclosures required by the Sustainability Accounting Standards Board ('SASB') and the Sustainability Reporting Standards developed by the Global Reporting Initiative ('GRI Standards').

The references included in this Index refer to sections of the Company's [2023 Corporate Profile](#), published on the Company's website at [mediclinic.com](http://mediclinic.com).

Although many of the SASB and GRI Standards disclosures have been reported on by the Company, this Index includes the Group's general standard disclosures and the material-specific standard disclosures, based on the Company's materiality assessment referred to on page 74 of the Corporate Profile.

Due to Mediclinic's delisting from the London Stock Exchange, JSE and Namibian Stock Exchange in the past year, the Company is transitioning from public entity to private company with a resultant change in reporting and certain gaps. This will be addressed over time.

Reference to the assurance of the various aspects is not included in this Index. Please refer to page 119 of the Corporate Profile explaining the Group's independent assurance, as referred to in the index below next to *GRI Standard 2-5 (External assurance)*.

GRI Standard disclosure reference	SASB disclosure reference	Description	Section of Corporate Profile	Page reference
<b>GRI 2: GENERAL DISCLOSURES 2021</b>				
<b>ORGANISATIONAL PROFILE</b>				
2-1 2-2		Organisational details; Entities included in the organisation's sustainability reporting	<ul style="list-style-type: none"> <li>• Operations at a glance</li> <li>• How we operate</li> <li>• Operations</li> </ul>	11 16 31, 35, 39
2-3		Reporting period, frequency and contact point	<ul style="list-style-type: none"> <li>• About this profile</li> <li>• Company information</li> </ul>	2 142
2-4		Restatements of information	Data	133
2-5		External assurance	Assurance	119-121
<b>ACTIVITIES AND WORKERS</b>				
2-6		Activities, value chain and other business relationships	<ul style="list-style-type: none"> <li>• Towards a new horizon</li> <li>• Operations at a glance</li> <li>• How we operate</li> <li>• Partnerships</li> <li>• Connecting to our suppliers</li> </ul>	5 11 16 64-67 109-110
2-7		Information on employees and other workers	<ul style="list-style-type: none"> <li>• Connecting to our people</li> <li>• Sustainability data (Employee retention)</li> </ul>	90 136
2-8		Workers who are not employees	Not reported	-

GRI Standard disclosure reference	SASB disclosure reference	Description	Section of Corporate Profile	Page reference
<b>GRI 2: GENERAL DISCLOSURES 2021 CONTINUED</b>				
<b>STRATEGY, POLICIES AND PRACTICES</b>				
2-22		Statement on sustainable development strategy	<ul style="list-style-type: none"> <li>• Our approach to sustainability</li> <li>• Sustainability model</li> </ul>	71 73
2-23		Policy commitments; Embedding policy commitments; Processes to remediate negative impacts; Mechanisms for seeking advice and raising concerns	<ul style="list-style-type: none"> <li>• Our values in action</li> <li>• Conserve</li> <li>• Connect</li> <li>• Human rights</li> <li>• Comply</li> <li>• Preventing bribery and corruption</li> </ul>	5
2-24	77			
2-25	89			
2-26	106 114 115			
			Website: Modern Slavery and Human Trafficking Statement	
2-27		Compliance with laws and regulations	<ul style="list-style-type: none"> <li>• Having zero waste to landfill by 2030</li> <li>• Preventing bribery and corruption</li> </ul>	81 115
2-28		Membership associations	Significant stakeholders (Industry associations and professional societies)	19
<b>GOVERNANCE</b>				
2-9		Governance structure and composition	<ul style="list-style-type: none"> <li>• Our leadership</li> <li>• Comply</li> </ul>	12-13 114
2-10		Nomination and selection of the highest governance body; Chair of the highest governance body; Role of the highest governance body; Conflicts of interest; Collective knowledge of the highest governance body; Evaluation of performance of the highest governance body; Remuneration policies; Process to determine remuneration; Annual total compensation ratio	Not reported during transition period	-
2-11				
2-12				
2-15				
2-17				
2-18				
2-19				
2-20				
2-21				
2-13		Delegation of responsibility for managing impacts; Role of the highest governance body in sustainability reporting	Our focus areas	74
2-14				
2-16		Communication of critical concerns	Preventing bribery and corruption	115

GRI Standard disclosure reference	SASB disclosure reference	Description	Section of Corporate Profile	Page reference
<b>GRI 2: GENERAL DISCLOSURES 2021 CONTINUED</b>				
<b>STAKEHOLDER ENGAGEMENT</b>				
2-29		Approach to stakeholder engagement	<ul style="list-style-type: none"> <li>• Significant stakeholders</li> <li>• Connecting to our clients</li> <li>• Connecting to our medical practitioners</li> <li>• Connecting to our partners</li> <li>• Connecting to our people</li> <li>• Connecting to our communities</li> <li>• Connecting to our suppliers</li> <li>• Connecting to governments and authorities</li> </ul>	18-19 42 52  64 90 104 109 112
2-30		Collective bargaining agreements	Labour relations	98
<b>GRI 3: MATERIAL TOPICS 2021</b>				
3-1 3-2 3-3		Process to determine material topics; List of material topics; Management of material topics	<ul style="list-style-type: none"> <li>• Our focus areas</li> <li>• Conserve (Key developments in 2022, Risk mitigation)</li> <li>• Connect (Key developments in 2022, Risk mitigation)</li> <li>• Comply (Key developments in 2022, Risk mitigation)</li> </ul>	74 77  89 114
<b>MATERIAL-SPECIFIC STANDARD DISCLOSURES</b>				
<b>MATERIAL ISSUE 1: NEUTRALISING ENVIRONMENTAL IMPACT</b>				
<b>Aspect: Energy</b>				
3-3 302-1 302-3 302-4	HC-DY-130a.1	Management of material topics; Energy consumption within the organisation; Energy intensity; Reduction of energy consumption	<ul style="list-style-type: none"> <li>• Conserve</li> <li>• Energy consumption</li> <li>• Sustainability data (Direct and indirect energy consumption)</li> </ul>	76-77 80 133-134
<b>Aspect: Water</b>				
3-3 303-1 303-2 303-5		Management of material topics; Interactions with water as a shared resource; Management of water discharge-related impacts; Water consumption	<ul style="list-style-type: none"> <li>• Conserve</li> <li>• Using and reusing water resources sustainably</li> <li>• Sustainability data (Water usage)</li> </ul>	76-77 86 134
303-3 303-4		Water withdrawal; Water discharge	Not reported	-

GRI Standard disclosure reference	SASB disclosure reference	Description	Section of Corporate Profile	Page reference
-----------------------------------	---------------------------	-------------	------------------------------	----------------

**MATERIAL-SPECIFIC STANDARD DISCLOSURES CONTINUED**

**MATERIAL ISSUE 1: NEUTRALISING ENVIRONMENTAL IMPACT CONTINUED**

**Aspect: Emissions**

3-3 305-1 305-2 305-3 305-4 305-5 305-6 305-7		Management of material topics; Direct greenhouse gas ('GHG') emissions (Scope 1); Indirect GHG emissions (Scope 2); Other indirect GHG emissions (Scope 3); GHG emissions intensity; Reduction of GHG emissions; Emissions of ozone-depleting substances ('ODS'); NOx, SOx and other significant air emissions	<ul style="list-style-type: none"> <li>• Conserve</li> <li>• Becoming carbon neutral by 2030</li> <li>• Sustainability data (Carbon emissions)</li> </ul>	76-77 78-79 133
--	--	--	---	-----------------------

**Aspect: Waste**

3-3 306-1 306-2 306-3 306-4 306-5	HC-DY-150a.1 HC-DY-150a.2	Management of material topics; Waste generation and significant waste-related impacts; Management of significant waste-related impacts; Waste generated; Waste diverted from disposal; Waste directed to disposal  Total amount of medical waste; Total amount of pharmaceutical waste	<ul style="list-style-type: none"> <li>• Conserve</li> <li>• Having zero waste to landfill by 2030</li> <li>• Unlocking circular economies</li> <li>• Sustainability data (Waste)</li> </ul>	76-77 81-83 84 134-135
--	------------------------------	--	--	---------------------------------

**MATERIAL ISSUE 2: BUILDING STAKEHOLDER TRUST**

**Aspect: Employment**

3-3 401-1	HC-DY-330a.1 HC-DY-330a.2	Management of material topics; Total number and rate of new employee hires and terminations, and employee turnover by age group, gender and region  Turnover rate for employees; Description of talent recruitment and retention efforts	<ul style="list-style-type: none"> <li>• Connect</li> <li>• Recruitment, retention</li> <li>• Sustainability data (Employee retention)</li> </ul>	88-89 91-92 135-136
--------------	------------------------------	--	---	---------------------------

**Aspect: Occupational health and safety**

3-3 403-2		Management of material topics; Hazard identification, risk assessment, and incident investigation	<ul style="list-style-type: none"> <li>• Connect</li> <li>• Wellbeing</li> <li>• Sustainability assurance</li> </ul>	88-89 98-99 119
	HC-DY-320a.1	Total recordable incident rate and days away rate	<ul style="list-style-type: none"> <li>• Injuries and absenteeism</li> <li>• Sustainability data (Wellbeing)</li> </ul>	99 138-139

GRI Standard disclosure reference	SASB disclosure reference	Description	Section of Corporate Profile	Page reference
<b>MATERIAL-SPECIFIC STANDARD DISCLOSURES CONTINUED</b>				
<b>MATERIAL ISSUE 2: BUILDING STAKEHOLDER TRUST CONTINUED</b>				
<b>Aspect: Training and education</b>				
3-3 404-2		Management of material topics; Type and scope of programmes implemented and assistance provided to upgrade employee skills, and transition assistance programmes provided to facilitate continued employability and the management of career endings resulting from retirement or termination of employment	<ul style="list-style-type: none"> <li>• Connect</li> <li>• Training and development</li> </ul>	88-89 95
<b>Aspect: Diversity and equal opportunity</b>				
3-3 405-1		Management of material topics; Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership and other indicators of diversity	<ul style="list-style-type: none"> <li>• Connect</li> <li>• Diversity and inclusion</li> <li>• Sustainability data (Diversity and inclusion)</li> </ul>	88-89 101-103 137-138
<b>Aspect: Non-discrimination</b>				
3-3 406-1		Management of material topics; Incidents of discrimination and corrective actions taken	<ul style="list-style-type: none"> <li>• Connect</li> <li>• Human rights</li> </ul>	88-89 106
<b>Aspect: Local communities</b>				
	HC-DY-240a.1	Discussion of strategy to manage the mix of patient insurance status	<ul style="list-style-type: none"> <li>• Significant stakeholders (Healthcare insurers)</li> <li>• How we create value</li> <li>• Connect</li> </ul>	18 28 88-89
	HC-DY-240a.2	Amount of Medicare Disproportionate Share Hospital (DSH) adjustment payments received	Not applicable	-
3-3 413-1		Management of material topics; Operations with local community engagement, impact assessments, and development programmes	<ul style="list-style-type: none"> <li>• Connect</li> <li>• Significant stakeholders (Communities)</li> <li>• Corporate social investment</li> </ul>	88-89 18 106

GRI Standard disclosure reference	SASB disclosure reference	Description	Section of Corporate Profile	Page reference
-----------------------------------	---------------------------	-------------	------------------------------	----------------

### MATERIAL-SPECIFIC STANDARD DISCLOSURES CONTINUED

#### MATERIAL ISSUE 3: BEING AN ETHICAL AND RESPONSIBLE CITIZEN

##### Aspect: Anti-corruption

3-3 205-3		Management of material topics; Confirmed incidents of corruption and actions taken	<ul style="list-style-type: none"> <li>• Comply</li> <li>• Preventing bribery and corruption</li> </ul>	113-114 115
--------------	--	---	---	----------------

##### Aspect: Anti-competitive behaviour

3-3 206-1		Management of material topics; Total number of legal actions for anti-competitive behaviour, anti-trust and monopoly practices	<ul style="list-style-type: none"> <li>• Comply</li> <li>• Compliance with consumer protection laws</li> </ul>	113-114 114
--------------	--	---	--	----------------

##### Aspect: Customer privacy

	HC-DY-230a.1	Percentage of patient records that are Electronic Health Records (EHR) that meet "meaningful use" requirements	Not reported	-
3-3 418-1	HC-DY-230a.2 HC-DY-230a.3 HC-DY-230a.4	Management of material topics; Substantiated complaints concerning breaches of customer privacy and losses of customer data  Policies and practices to secure customers' protected health information records; Number of data breaches; Total amount of monetary losses as a result of legal proceedings associated with data security and privacy	<ul style="list-style-type: none"> <li>• Comply</li> <li>• Protecting information assets</li> </ul>	113-114 116

### OTHER SPECIFIC STANDARD DISCLOSURES

#### CATEGORY: ECONOMIC

##### Aspect: Economic performance

201-1		Direct economic value generated and distributed	How we operate	16
201-2	HC-DY-450a.1	Financial implications and other risks and opportunities for the organisation's activities due to climate change	Minimising the impact of climate change on the business	77
201-3		Coverage of the organisation's defined benefit plan obligations and other retirement plans	Retirement fund benefits	92
201-4		Financial assistance received from government	Connecting to governments and authorities	112

GRI Standard disclosure reference	SASB disclosure reference	Description	Section of Corporate Profile	Page reference
-----------------------------------	---------------------------	-------------	------------------------------	----------------

**OTHER SPECIFIC STANDARD DISCLOSURES CONTINUED**

**CATEGORY: ECONOMIC CONTINUED**

**Aspect: Market presence**

202-1		Ratios of standard entry-level wage by gender compared to local minimum wage at locations of significant operation	Remuneration, benefits and rewards	92
202-2		Proportion of senior management hired from the local community at locations of significant operation	Diversity and Inclusion	101-103

**Aspect: Indirect economic impacts**

203-1		Infrastructure investments and services supported	<ul style="list-style-type: none"> <li>• How we operate</li> <li>• Significant stakeholders (Communities)</li> <li>• Corporate social investment</li> <li>• Maintaining high-quality healthcare infrastructure</li> </ul>	16 18 106 115
	HC-DY-450a.2	Percentage of health care facilities that comply with the Centers for Medicare and Medicaid Services (CMS) Emergency Preparedness Rule	Not applicable	-
203-2		Significant indirect economic impacts, including the extent of impacts	<ul style="list-style-type: none"> <li>• Training and development</li> <li>• Future workforce</li> <li>• Corporate social investment</li> </ul>	95 105 106

**Aspect: Anti-corruption**

205-1 205-2		Operations assessed for risks related to corruption; Communication and training about anti-corruption policies	Preventing bribery and corruption	115
----------------	--	--	-----------------------------------	-----

**Aspect: Approach to tax**

207-1 207-2 207-3 207-4		Approach to tax; Tax governance, control and risk management; Stakeholder engagement and management of concerns related to tax; Country-by-country reporting	Group Tax Strategy	114
----------------------------------	--	--	--------------------	-----

**CATEGORY: ENVIRONMENTAL**

**Aspect: Materials**

301-1 301-2 301-3		Materials used by weight or volume; Recycled input materials used; Percentage of products sold and their packaging materials reclaimed	Not applicable	-
-------------------------	--	--	----------------	---



GRI Standard disclosure reference	SASB disclosure reference	Description	Section of Corporate Profile	Page reference
<b>OTHER SPECIFIC STANDARD DISCLOSURES CONTINUED</b>				
<b>CATEGORY: ENVIRONMENTAL CONTINUED</b>				
<b>Aspect: Energy</b>				
302-2 302-5		Energy consumption outside the organisation; Reduction in energy requirements of products and services	<ul style="list-style-type: none"> <li>• Conserve (Key developments in 2022)</li> <li>• Energy consumption</li> <li>• Unlocking circular economies</li> <li>• Sustainability data (Direct and indirect energy consumption)</li> </ul>	77 80 84 133-134
<b>Aspect: Biodiversity</b>				
304-1 304-2 304-3 304-4		Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas; Significant impacts of activities, products and services on biodiversity; Habitats protected or restored; Number of IUCN Red List species and national conservation list species with habitats in areas affected by operations	Protecting biodiversity	86
<b>Aspect: Supplier environmental assessment</b>				
308-1 308-2		New suppliers that were screened using environmental criteria; Negative environmental impacts in the supply chain and actions taken	Connecting to our suppliers	109-110
<b>CATEGORY: SOCIAL (LABOUR PRACTICES AND DECENT WORK)</b>				
<b>Aspect: Employment</b>				
401-2		Benefits provided to full-time employees that are not provided to temporary or part-time employees, by major operations	Remuneration, benefits and rewards	92
401-3		Return to work retention rates after parental leave	Sustainability data (Employee retention)	136
<b>Aspect: Labour/management relations</b>				
402-1		Minimum notice period(s) regarding operational changes	Labour relations	98

GRI Standard disclosure reference	SASB disclosure reference	Description	Section of Corporate Profile	Page reference
-----------------------------------	---------------------------	-------------	------------------------------	----------------

**OTHER SPECIFIC STANDARD DISCLOSURES CONTINUED**

**CATEGORY: SOCIAL (LABOUR PRACTICES AND DECENT WORK) CONTINUED**

**Aspect: Occupational health and safety**

403-1 403-3 403-4		Occupational health and safety management system; Occupational health services; Worker participation, consultation and communication on occupational health and safety	Wellbeing	98-99
-------------------------	--	--	-----------	-------

**Aspect: Training and education**

404-1 404-3		Average hours of training per year per employee; Percentage of employees receiving regular performance and career development reviews	Training and development	95
----------------	--	---	--------------------------	----

**Aspect: Diversity and equal opportunity**

405-2		Ratio of basic salary and remuneration of men to women by employee category	Gender pay gap	102
-------	--	---	----------------	-----

**Aspect: Freedom of association and collective bargaining**

407-1		Operations and suppliers in which the right to exercise freedom of association and collective bargaining may be at risk	Labour relations	98
-------	--	---	------------------	----

**CATEGORY: SOCIAL (HUMAN RIGHTS)**

**Aspect: Child labour and forced/compulsory labour**

408-1 409-1		Operations and suppliers at significant risk for incidents of child labour; Operations and suppliers at significant risk for incidents of forced or compulsory labour	Human rights  Website: Modern Slavery and Human Trafficking Statement	106
----------------	--	---	--	-----

**Aspect: Security practices**

410-1		Security personnel trained in human rights policies or procedures	Not reported	-
-------	--	---	--------------	---

**Aspect: Rights of indigenous people**

411-1		Incidents of violations involving rights of indigenous people	Human rights	106
-------	--	---	--------------	-----

GRI Standard disclosure reference	SASB disclosure reference	Description	Section of Corporate Profile	Page reference
<b>OTHER SPECIFIC STANDARD DISCLOSURES CONTINUED</b>				
<b>CATEGORY: SOCIAL (HUMAN RIGHTS) CONTINUED</b>				
<b>Aspect: Human rights assessment</b>				
412-1 412-2		Operations that have been subject to human rights reviews or impact assessments; Employee training on human rights policies or procedures	Human rights  Website: Modern Slavery and Human Trafficking Statement	106
<b>Aspect: Investment</b>				
412-2		Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained	Not reported	-
412-3		Total number and percentage of significant investment agreements and contracts that include human rights clauses or that have undergone human rights screening	Not reported	-
<b>CATEGORY: SOCIAL (SOCIETY)</b>				
<b>Aspect: Local communities</b>				
413-2		Operations with significant potential or actual negative impact on local communities	Not applicable	-
<b>Aspect: Supplier social assessment</b>				
414-1		Percentage of new suppliers screened using social criteria	Not reported	-
414-2		Negative social impacts in the supply chain and actions taken	Website: Modern Slavery and Human Trafficking Statement	-
<b>Aspect: Public policy</b>				
415-1		Political contributions	Significant stakeholders (Governments and authorities)	18
<b>Aspect: Socio-economic compliance</b>				
419-1		Significant fines and non-monetary sanctions for non-compliance with laws and/or regulations in the social and economic area	Preventing bribery and corruption	115

GRI Standard disclosure reference	SASB disclosure reference	Description	Section of Corporate Profile	Page reference
-----------------------------------	---------------------------	-------------	------------------------------	----------------

**OTHER SPECIFIC STANDARD DISCLOSURES CONTINUED**

**CATEGORY: SOCIAL (PRODUCT RESPONSIBILITY)**

**Aspect: Customer health, safety and experience**

	HC-DY-250a.1 HC-DY-250a.5	Average Hospital Value-Based Purchasing Total Performance Score; Magnitude of readmissions payment adjustment as part of the Hospital Readmissions Reduction Program (HRRP)	Not applicable	-
	HC-DY-250a.2 HC-DY-250a.3 HC-DY-250a.4	Number of Serious Reportable Events (SREs) as defined by the National Quality Forum (NQF); Hospital-Acquired Condition (HAC) Score per Hospital; Excess readmission ratio per hospital	<ul style="list-style-type: none"> <li>• Client experience</li> <li>• Clinical performance</li> </ul>	46-48 122-132
416-1 416-2		Assessment of the health and safety impacts of product and service categories; Incidents of non-compliance concerning health and safety impacts of products and services	<ul style="list-style-type: none"> <li>• Key principal risks</li> <li>• Clinical governance</li> <li>• Clinical accreditations, certifications and initiatives</li> <li>• Clinical performance</li> </ul>	29 53, 56-57 120-121 122-132
	HC-DY-510a.1	Total amount of monetary losses as a result of legal proceedings associated with Medicare and Medicaid fraud under the False Claims Act	Not applicable	-

**Aspect: Management of controlled substances**

	HC-DY-260a.1 HC-DY-260a.2	Description of policies and practices to manage the number of prescriptions issued for controlled substances; Percentage of controlled substance prescriptions written for which a prescription drug monitoring program (PDMP) database was queried	Not reported	-
--	------------------------------	---	--------------	---

GRI Standard disclosure reference	SASB disclosure reference	Description	Section of Corporate Profile	Page reference
<b>OTHER SPECIFIC STANDARD DISCLOSURES CONTINUED</b>				
<b>CATEGORY: SOCIAL (PRODUCT RESPONSIBILITY) CONTINUED</b>				
<b>Aspect: Pricing and billing transparency</b>				
	HC-DY-270a.1 HC-DY-270a.2 HC-DY-270a.3	Description of policies or initiatives to ensure that patients are adequately informed about price before undergoing a procedure; Discussion of how pricing information for services is publicly made available; Number of entity's 25 most common services for which pricing information is publicly available, as percentage of total services performed	Not reported	-
<b>Aspect: Marketing and labelling</b>				
417-1 417-2 417-3		Requirements for product and service information and labelling; Incidents of non-compliance concerning product service information and labelling; Incidents of non-compliance concerning marketing communications	Governance of advertising	114

**EXPERTISE YOU CAN TRUST.**

[www.mediclinic.com](http://www.mediclinic.com)