

# GRI Content Index



2024

For the Content Index - Essentials With Reference option Service, GRI Services has verified that the GRI content index is clearly presented, consistent with the GRI Standards, and that the information in the index is clearly presented and accessible to stakeholders.

GRI Standard	Content	Link/Location	SDO	External assurance
<b>FOUNDATION 2021</b>				
<b>Statement of use</b>				
	SANITAS EMISIÓN S.L., SANITAS HOLDING, S.L., SANITAS MAYORES NAVARRA S.L., SANITAS MAYORES PAÍS VASCO S.A., SANITAS MAYORES S.L., SANITAS NUEVOS NEGOCIOS S.L., SANITAS S.A. DE SEGUROS, SANITAS S.L. DE DIVERSIFICACIÓN, SANITAS S.A. DE HOSPITALES, BUPA INVESTMENTS OVERSEAS LIMITED, SUCURSAL EN ESPAÑA, ELEGIMOSALUD S.L., FUNDACIÓN SANITAS, GRUPO BUPA SANITAS S.L., FUNDACIÓN SANITAS HOSPITALES PARA EL DESARROLLO DE LA INVESTIGACIÓN Y LA INNOVACIÓN MÉDICA have reported in accordance with the GRI Standards for the period from 1st January 2024 to 31st December 2024.	<a href="#">About this report</a>		✓
<b>GRI used</b>				
GRI 1: Foundation 2021	Claims of reporting in accordance with the GRI Standards	<a href="#">About this report</a>		✓
<b>GENERAL DISCLOSURES 2021</b>				
<b>GRI 2: General disclosures</b>				
<b>THE ORGANIZATION AND ITS REPORTING PRACTICES</b>				
2-1	Organizational details	<a href="#">We are Sanitas/What we do/Part of the Bupa Group</a> <a href="#">About this report</a>		✓
2-2	Entities included in the organization's sustainability reporting	<a href="#">We are Sanitas/What we do/Part of the Bupa Group</a> <a href="#">We are Sanitas/How we do it/ELA Revenue by country 2024</a> <a href="#">About this report</a>		✓
2-3	Reporting period, frequency and contact point	<a href="#">About this report</a>		✓
2-4	Restatements of information	No material updates during the reporting period. Where applicable, any restated information is reported in the document.		✓
2-5	External assurance	<a href="#">Assurance Report</a>		✓

GRI Standard	Content	Link/Location	SDO	External assurance
<b>ACTIVITIES AND WORKERS</b>				
2-6	Activities, value chain and other business relationships	<a href="#">We are Sanitas/What we do/Key figures in 2024</a> <a href="#">Somos Sanitas/What we do/Sanitas in Spain</a> <a href="#">Somos Sanitas/What we do/More healthcare to reach more people</a> <a href="#">Anticipatory medicine/Digital healthcare/The benefits of AI in healthcare</a> <a href="#">About this report</a>	12	✓
2-7	Employees	<a href="#">We are Sanitas/What we do/Key figures in 2024</a> <a href="#">We are Sanitas/Culture and talent</a>	8, 5	✓
2-8	Workers who are not employees	<a href="#">We are Sanitas/Strategic partnerships/Our suppliers and supply chain</a> The mechanisms currently available to the company do not allow for the collection of information on non-employee workers with the required level of accuracy.		✓
<b>GOVERNANCE</b>				
2-9	Governance structure and composition	<a href="#">We are Sanitas/How we do it/Corporate Governance in Spain</a> <a href="#">We are Sanitas/How we do it/Management team of Sanitas and Bupa ELA</a> <a href="#">We are Sanitas/How we do it/Organisational structure: committees and governance bodies</a>	16	✓
2-10	Nomination and selection of the highest governance body	<a href="#">We are Sanitas/How we do it/Board of directors of Sanitas Seguros</a>		
2-11	Chair of the highest governance body	<a href="#">We are Sanitas/How we do it/Organisational structure: committees and governance bodies</a>	16	✓
2-12	Role of the highest governance body in overseeing the management of impacts	<a href="#">We are Sanitas/How we do it/Corporate Governance in Spain</a> <a href="#">We are Sanitas/How we do it/Organisational structure: committees and governance bodies</a>	16	
2-13	Delegation of responsibility for managing impacts	<a href="#">We are Sanitas/How we do it/Board of directors of Sanitas Seguros</a>	16	
2-14	Role of the highest governance body in sustainability reporting	<a href="#">We are Sanitas/How we do it/Board of directors of Sanitas Seguros</a>	16	✓
2-15	Conflicts of interest	<a href="#">We are Sanitas/How we do it/Committees and Processes</a>		

GRI Standard	Content	Link/Location	SDO	External assurance
2-16	Communication of critical concerns	<a href="#">We are Sanitas/How we do it/Committees and Processes</a> <a href="#">We are Sanitas/How we do it/Code of Conduct</a>		
2-17	Collective knowledge of the highest governance body	<a href="#">We are Sanitas/How we do it/Corporate Governance in Spain</a>		
2-18	Evaluation of the performance of the highest governance body	<a href="#">This information is contained in the Sanitas Sahol CSRD report, page 145.</a>		✓
2-19	Remuneration policies	<a href="#">This information is contained in the Sanitas Sahol CSRD report, page 219.</a>		✓
2-20	Process for determining remuneration	Confidential information		✓
2-21	Annual total compensation ratio	Not included for reasons of confidentiality		✓
<b>STRATEGY, POLICIES AND PRACTICES</b>				
2-22	Statement on sustainable development strategy	<a href="#">One Health/One Health Emotion: Protecting the planet's health to safeguard people's health</a>		✓
2-23	Commitments and policies	<a href="#">We are Sanitas/How we do it/Committees and Processes</a> <a href="#">We are Sanitas/How we do it/Code of Conduct</a>		
2-24	Embedding policy commitments	<a href="#">We are Sanitas/How we do it/Committees and Processes</a> <a href="#">About this report</a>		✓
2-25	Processes to remediate negative impacts	<a href="#">We are Sanitas/How we do it/Organisational structure: committees and governance bodies</a> <a href="#">We are Sanitas/How we do it/Key Lines of Defence</a>		
2-26	Mechanisms for seeking advice and raising concerns	<a href="#">We are Sanitas/How we do it/Organisational structure: committees and governance bodies</a> <a href="#">We are Sanitas/How we do it/Key Lines of Defence</a>		
2-27	Compliance with laws and regulations	In 2024, there were no cases of material non-compliance with laws and regulations		✓
2-28	Membership of associations	<a href="#">We are Sanitas/Strategic partnerships/The value of cooperation</a> <a href="#">One Health/Social: Preventive action and improved access to healthcare</a>	17	✓
2-29	Approach to Stakeholder Engagement	<a href="#">Anticipatory medicine/Digital healthcare/Active listening</a> <a href="#">One Health/Social: Preventive action and improved access to healthcare</a>	17	✓

GRI Standard	Content	Link/Location	SDO	External assurance
2-30	Collective bargaining agreement	<a href="#">We are Sanitas/Culture and talent/Working conditions of employees</a>	8	✓
<b>Material topics 2021</b>				
GRI 3: Material topics				
3-1	Process to determine material topics	<a href="#">About this report</a>	17	✓
3-2	List of material topics	<a href="#">About this report</a>	17	✓
<b>INNOVATION AND NEW BUSINESS OPPORTUNITIES</b>				
GRI 3: Material topics 2021				
3-3	Management of material topics	<a href="#">We are Sanitas/How we do it/Code of Conduct</a> <a href="#">We are Sanitas/Culture and talent</a> <a href="#">One Health/One Health Emotion: Protecting the planet's health to safeguard people's health</a> <a href="#">One Health/Social: Preventive action and improved access to healthcare</a>		✓
GRI 203: Indirect economic impacts 2016				
203-2	Significant indirect economic impacts	<a href="#">We are Sanitas/What we do/Sanitas Seguros/Key figures in 2024</a> <a href="#">One Health/One Health Emotion: Protecting the planet's health to safeguard people's health</a> <a href="#">One Health/Social: Preventive action and improved access to healthcare</a>	1, 8	✓
<b>QUALITY OF SERVICE AND CUSTOMER SATISFACTION</b>				
GRI 3: Material topics 2021				
3-3	Management of material topics	<a href="#">Anticipatory medicine/Digital healthcare</a>	17	✓
GRI 416: Customer health and safety 2016				

GRI Standard	Content	Link/Location	SDO	External assurance
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	In 2024, no incident of non-compliance concerning the health and safety impacts of products and services was reported through Sanitas whistleblowing channels.	3	✓
GRI 417: Marketing and labelling 2016				
417-2	Incidents of non-compliance concerning product and service information and labelling	In 2024, no incident of non-compliance concerning the health and safety impacts of products and services was reported through Sanitas whistleblowing channels.		✓
417-3	Incidents of non-compliance concerning marketing communications	In 2024, no incident of non-compliance concerning marketing communications was reported through Sanitas whistleblowing channels.		✓
GRI 418: Customer Privacy 2016				
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	In 2024, no substantiated complaint concerning breaches of customer privacy and losses of customer data was received through Sanitas whistleblowing channels.		✓
HUMAN CAPITAL				
GRI 3: Material topics 2021				
3-3	Management of material topics	<a href="#">We are Sanitas/Culture and talent</a>	17	✓
GRI 401: Employment 2016				
401-1	New employee hires and employee turnover	<a href="#">We are Sanitas/Culture and talent</a>	8	✓
GRI 403: Occupational Health and Safety 2018				
403-1	Management system for occupational health and safety	<a href="#">We are Sanitas/Culture and talent/Supporting the overall wellbeing of our people</a>	8	✓
403-6	Promotion of worker health	<a href="#">We are Sanitas/Culture and team/Supporting the overall wellbeing of our people</a>	8	✓
GRI 404: Training and Education 2016				
404-1	Average hours of training per year per employee	<a href="#">We are Sanitas/Culture and talent/Digitalisation: a cross-cutting pillar of our work</a>	8	✓
DIVERSITY AND EQUAL OPPORTUNITY				

GRI Standard	Content	Link/Location	SDO	External assurance
GRI 3: Material topics 2021				
3-3	Management of material topics	<a href="#">We are Sanitas/Culture and talent/The Importance of diversity, inclusion and equality among our employees</a>	17	✓
GRI 202: Market Presence 2016				
202-2	Proportion of senior management hired from the local community	100% of the members of the management committee are members of the local community either born or who have the legal right to reside indefinitely in the same geographic market as the operation.		✓
GRI 405: Diversity and Equal Opportunity 2016				
405-1	Diversity of governance bodies and employees	<a href="#">We are Sanitas/Culture and talent/The Importance of diversity, inclusion and equality among our employees</a>	5	✓
405-2	Ratio of basic salary and remuneration of women to men	This information is contained in the Non-Financial Information Statement (NFIS) attached to the Financial Statements of each of the companies included in the scope of this report.	5	✓
ETHICS AND ANTI-CORRUPTION				
GRI 3: Material topics 2021				
3-3	Management of material topics	<a href="#">We are Sanitas/How we do it/Code of Conduct</a>	17	✓
GRI 205: Anti-corruption 2016				
205-3	Confirmed incidents of corruption and actions taken	In 2024, no confirmed incident of corruption was reported through Sanitas whistleblowing channels.		✓
LABOUR HUMAN RIGHTS				
GRI 3: Material topics 2021				
3-3	Management of material topics	<a href="#">We are Sanitas/Culture and talent</a>	17	✓
GRI 406: Non-discrimination 2016				
406-1	Incidents of discrimination and corrective actions taken	In 2024, no incident of discrimination was reported through Sanitas whistleblowing channels.		✓
IMPACT IN LOCAL COMMUNITIES				

GRI Standard	Content	Link/Location	SDO	External assurance
GRI 3: Material topics 2021				
3-3	Management of material topics	<a href="#">One Health/One Health Emotion: protecting the health of the planet to protect the health of people/Together for change</a>		✓
GRI 413: Local Communities 2016				
413-1	Operations with local community engagement, impact assessments, and development programs	<a href="#">One Health/One Health Emotion: protecting the health of the planet to protect the health of people/Together for change</a> <a href="#">One Health/Social: Preventive action and improved access to healthcare</a>	8	✓
CLIMATE CHANGE				
GRI 3: Material topics 2021				
3-3	Management of material topics	<a href="#">One Health/One Health Emotion: Protecting the planet's health to safeguard people's health</a>		✓
GRI 302: Energy 2016				
302-4	Reduction of energy consumption	<a href="#">One Health/Environment: Protecting the planet's health to safeguard people's health/Zero emission operations</a> <a href="#">One Health/One Health Emotion: Protecting the planet's health to safeguard people's health/Environment: On the path to decarbonisation/Emissions by scope</a> <a href="#">One Health/One Health Emotion: Protecting the planet's health to safeguard people's health/Reduction of emissions/Reduction of indirect emissions</a> <a href="#">One Health/One Health Emotion: Protecting the planet's health to safeguard people's health/Environment: On the path to decarbonisation/Reduction of direct emissions</a> <a href="#">One Health/One Health Emotion: Protecting the planet's health to safeguard people's health/Sustainable healthcare delivery</a>	7, 13	✓
GRI 305: Emissions 2016				
305-1	Direct (Scope 1) GHG emissions	<a href="#">One Health/One Health Emotion: Protecting the planet's health to safeguard people's health/Environment: On the path to decarbonisation/Emissions by scope</a> <a href="#">One Health/One Health Emotion: Protecting the planet's health to safeguard people's health/Environment: On the path to decarbonisation/Reduction of direct emissions</a>	7, 13	✓



GRI Standard	Content	Link/Location	SDO	External assurance
305-2	Energy indirect (Scope 2) GHG emissions	<a href="#">One Health/One Health Emotion: Protecting the planet's health to safeguard people's health/Environment: On the path to decarbonisation/Emissions by scope</a> <a href="#">One Health/One Health Emotion: Protecting the planet's health to safeguard people's health/Environment: on the path to decarbonisation/Reduction of indirect emissions</a>	7, 13	✓
305-3	Other indirect (Scope 3) GHG emissions	<a href="#">One Health/One Health Emotion: Protecting the planet's health to safeguard people's health/Environment: On the path to decarbonisation/Emissions by scope</a> <a href="#">One Health/One Health Emotion: Protecting the planet's health to safeguard people's health/Environment: on the path to decarbonisation/Reduction of indirect emissions</a>	7, 13	✓
<b>WATER USE</b>				
GRI 3: Material topics 2021				
3-3	Management of material topics	<a href="#">One Health/One Health Emotion: Protecting the planet's health to safeguard people's health/Water footprint</a>		✓
GRI 303: Water and Effluents 2018				
303-1	Interactions with water as a shared resource	<a href="#">One Health/One Health Emotion: Protecting the planet's health to safeguard people's health/Water footprint</a>	6	✓
303-5	Water consumption	<a href="#">One Health/One Health Emotion: Protecting the planet's health to safeguard people's health/Water footprint</a>	6	✓
<b>EFFLUENTS AND WASTE</b>				
GRI 3: Material topics 2021				
3-3	Management of material topics	<a href="#">One Health/One Health Emotion: Protecting the planet's health to safeguard people's health/Circular economy</a>	17	✓
GRI 306: Waste generated 2020				
306-3	Waste generated	<a href="#">One Health/One Health Emotion: Protecting the planet's health to safeguard people's health/Circular economy</a>	12	✓