

GRI content index

2025



For the Content Index – Essentials With Reference option Service, GRI Services reviewed that the GRI content index has been presented in a way consistent with the requirements for reporting with reference to the GRI Standards, and that the information in the index is clearly presented and accessible to the stakeholders. The service was performed on the Spanish version of the report.

GRI Standard	DISCLOSURE	Reference and/or direct responses	Alignment with the SDGs and their targets	External assurance
FOUNDATIONS				
Statement of use				
	SANITAS EMISIÓN S.L., SANITAS HOLDING, S.L., SANITAS MAYORES NAVARRA S.L., SANITAS MAYORES PAÍS VASCO S.L., SANITAS MAYORES S.L., SANITAS NUEVOS NEGOCIOS S.L., BUPA NOVOS NEGOCIOS LDA., 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 with reference to the GRI Standards for the period from 1 January 2025 to 31 December 2025 and have used the GRI Content Index as a reference.	About this report		✓
GRI 1 used				
GRI: Foundation 2021	Claims of reporting in accordance with the GRI Standards	About this report		✓
GENERAL DISCLOSURES				
GRI 2: General Disclosures 2021				
THE ORGANIZATION AND ITS REPORTING PRACTICES				
2-1	Organizational details	We are Sanitas/What we do/We are Bupa About this report		✓
2-2	Entities included in the organization's sustainability reporting	We are Sanitas/What we do/We are Bupa We are Sanitas/How we do it About this report		✓
2-3	Reporting period, frequency and contact point	About this report		✓
2-4	Restatements of information	There were no material restatements of information during the reporting period. Where applicable, any restatements of information are identified within this report.		✓
2-5	External assurance	Assurance Report		✓

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ACTIVITIES AND WORKERS				
2-6	Activities, value chain and other business relationships	We are Sanitas/What we do/Sanitas in Spain We are Sanitas/What we do/Bringing healthcare where it is needed most We are Sanitas/How we do it/Strong and responsible governance Health of the future/Digital health/SanIA Health of the future/Our customers About this report	12	✓
2-7	Employees	We are Sanitas/What we do/Sanitas in Spain We are Sanitas/Our culture	8, 5	✓
2-8	Workers who are not employees	We are Sanitas/How we do it/Strong and responsible governance		✓
GOVERNANCE				
2-9	Governance structure and composition	We are Sanitas/How we do it/Sanitas and Bupa ELA leadership team We are Sanitas/How we do it/Corporate governance in Spain We are Sanitas/How we do it/Bupa ELA advisory committee We are Sanitas/How we do it/Organisational structure: committees and governance bodies	16	✓
2-10	Nomination and selection of the highest governance body	We are Sanitas/How we do it/Sanitas Seguros and its board of directors		✓
2-11	Chair of the highest governance body	We are Sanitas/How we do it/Organisational structure: committees and governance bodies	16	✓
2-12	Role of the highest governance body in overseeing the management of impacts	We are Sanitas/How we do it/Corporate governance in Spain We are Sanitas/How we do it/Organisational structure: committees and governance bodies	16	✓
2-13	Delegation of responsibility for managing impacts	We are Sanitas/How we do it/Committees and processes	16	✓
2-14	Role of the highest governance body in sustainability reporting	We are Sanitas/How we do it/Sanitas Seguros and its board of directors	16	✓
2-15	Conflicts of interest	We are Sanitas/How we do it/Committees and processes		✓

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2-16	Communication of critical concerns	We are Sanitas/How we do it/Committees and processes We are Sanitas/How we do it/Code of conduct		✓
2-17	Collective knowledge of the highest governance body	We are Sanitas/How we do it/Corporate governance in Spain		✓
2-18	Evaluation of the performance of the highest governance body	Information included in the SAHOL CSRD Report, p. 10		✓
2-19	Remuneration policies	Information included in the SAHOL CSRD Report, p. 65		✓
2-20	Process to determine remuneration	Information included in the SAHOL CSRD Report, p. 129-130		✓
2-21	Annual total compensation ratio	Information included in the SAHOL CSRD Report, p. 90		✓
STRATEGY, POLICIES AND PRACTICES				
2-22	Statement on sustainable development strategy	One Health/Environment/Looking after people's health and the planet		✓
2-23	Policy commitments	We are Sanitas/How we do it/Committees and processes We are Sanitas/How we do it/Code of conduct		✓
2-24	Embedding policy commitments	We are Sanitas/How we do it/Committees and processes About this report		✓
2-25	Processes to remediate negative impacts	We are Sanitas/How we do it/Organisational structure: committees and governance bodies We are Sanitas/How we do it/Three lines of defence for risk management		✓
2-26	Mechanisms for seeking advice and raising concerns	We are Sanitas/How we do it/Organisational structure: committees and governance bodies We are Sanitas/How we do it/Three lines of defence for risk management		✓
2-27	Compliance with laws and regulations	In 2025, there were no cases of material non-compliance with laws and regulations		✓
2-28	Membership associations	We are Sanitas/Our partnerships/The power of partnerships and collaboration One Health/Social/Fundación Sanitas One Health/Social/People: access to healthcare as a priority	17	✓

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2-29	Approach to stakeholder engagement	Health of the future/Digital health/SanIA Health of the future/Digital health/Digital services: technology by people, for people Health of the future/Our customers One Health/Social/Fundación Sanitas We are Sanitas/Our partnerships/The power of partnerships and collaboration One Health/Social/People: access to healthcare as a priority	17	✓
2-30	Collective bargaining agreements	We are Sanitas/Our culture/Open, respectful and inclusive culture/A clear commitment to the overall wellbeing of our workforce	8	✓
MATERIAL TOPICS				
GRI 3: Material topics 2021				
3-1	Process to determine material topics	About this report	17	✓
3-2	List of material topics	About this report	17	✓
TECHNOLOGICAL INNOVATION				
GRI 3: Material topics 2021				
3-3	Management of material topics	We are Sanitas/Our partnerships/The power of partnerships and collaboration Health of the future/Digital health Health of the future/Mi Salud Genómica One Health/Environment/Looking after people's health and the planet	17	✓
GRI 203: Indirect economic impacts 2016				
203-2	Significant indirect economic impacts	We are Sanitas/What we do/Sanitas in Spain Health of the future/Digital health One Health/Environment/Looking after people's health and the planet	1, 8, 17	✓

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CORPORATE GOVERNANCE STRUCTURES				
GRI 3: Material topics 2021				
2-9	Governance structure and composition	We are Sanitas/How we do it/Sanitas and Bupa ELA leadership team We are Sanitas/How we do it/Bupa ELA advisory committee We are Sanitas/How we do it/Corporate governance in Spain We are Sanitas/How we do it/Sanitas Seguros and its board of directors We are Sanitas/How we do it/Committees and processes We are Sanitas/How we do it/Organisational structure: committees and governance bodies	16	✓
SOLVENCY AND FINANCIAL EFFICIENCY				
GRI 3: Material topics 2021				
3-3	Management of material topics	Information included in Sanitas Holding's solvency and financial condition report (SFCR) Information included in Sanitas Seguro's solvency and financial condition report (SFCR)		✓
CUSTOMER RELATIONS				
GRI 3: Material topics 2021				
3-3	Management of material topics	Health of the future/Digital health/SanIA Health of the future/Our customers	17	✓
GRI 416: Customer health and safety 2016				
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	In 2025, Sanitas did not record any incidents of non-compliance relating to the health and safety impacts of its products and services through its ordinary management reporting channels.	3	✓
GRI 417: Marketing and labelling 2016				
417-2	Incidents of non-compliance concerning product and service information and labelling	In 2025, Sanitas did not record any incidents of non-compliance relating to the health and safety impacts of its products and services through its ordinary management reporting channels.		✓

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417-3	Incidents of non-compliance concerning marketing communications	In 2025, Sanitas did not record any incidents of non-compliance with regulations concerning marketing communications through its ordinary management reporting channels.		✓
GRI 418: Customer privacy 2016				
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	In 2025, Sanitas did not record any substantiated complaints relating to breaches of customer privacy or losses of customer data through its ordinary management reporting channels.		✓
SOCIAL PRODUCTS				
GRI 3: Material topics 2021				
3-3	Management of material topics	One Health/Social/People: access to healthcare as a priority	3, 17	✓
FAIR WORKPLACES				
GRI 3: Material topics 2021				
3-3	Management of material topics	We are Sanitas/Our culture/Open, respectful and inclusive culture	17	✓
GRI 401: Employment 2016				
401-1	New employee hires and employee turnover	We are Sanitas/Our culture	8	✓
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 because they were born in the geographical area of operation or because they have the legal right to reside there permanently.		✓
GRI 405: Diversity and equal opportunity 2016				
405-1	Diversity of governance bodies and employees	We are Sanitas/Our culture/Open, respectful and inclusive culture/A commitment to equality, diversity and inclusion in our teams	5	✓
405-2	Ratio of basic salary and remuneration of women to men	Information included in the SAHOL CSRD report, p. 90 Information included in Sanitas GBS's non-financial information statement (EINF), p. 46.	5	✓

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EMPLOYEES' PHYSICAL AND MENTAL WELLBEING				
GRI 3: Material topics 2021				
3-3	Management of material topics	We are Sanitas/Our culture	17	✓
GRI 403: Occupational Health and Safety 2018				
403-1	Occupational health and safety management system	We are Sanitas/Our culture /Open, respectful and inclusive culture/A clear commitment to the overall wellbeing of our workforce We are Sanitas/Our culture/Open, respectful and inclusive culture/Caring for people: a daily priority at Sanitas We are Sanitas/Our culture/Open, respectful and inclusive culture/Workforce employment conditions	8	✓
403-6	Promotion of worker health	We are Sanitas/Our culture /Open, respectful and inclusive culture/A clear commitment to the overall wellbeing of our workforce We are Sanitas/Our culture/Open, respectful and inclusive culture/Caring for people: a daily priority at Sanitas	8	✓
EMPLOYEE PROFESSIONAL DEVELOPMENT				
GRI 3: Material topics 2021				
3-3	Management of material topics	We are Sanitas/Our culture/Our team: commitment to excellence	8	✓
GRI 404: Training and education 2016				
404-1	Average hours of training per year per employee	We are Sanitas/Our culture/Our team: commitment to excellence	8	✓
RELATIONS WITH HEALTHCARE PROFESSIONALS				
GRI 3: Material topics 2021				

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3-3	Management of material topics	Health of the future/Digital health/Digital services/Technology by people, for people/Digital administration	8	✓
ESG CRITERIA IN THE SUPPLY CHAIN				
GRI 3: Material topics 2021				
3-3	Management of material topics	We are Sanitas/How we do it/Strong and responsible governance	8, 12	✓
CYBERSECURITY				
GRI 3: Material topics 2021				
3-3	Management of material topics	Information included in the SAHOL CSRD report, p. 63-64, 67-68, 70, 74-76		✓
BUSINESS ETHICS AND HUMAN RIGHTS				
GRI 3: Material topics 2021				
3-3	Management of material topics	We are Sanitas/How we do it/Code of conduct We are Sanitas/Our culture	17	✓
GRI 205: Anti-corruption 2016				
205-3	Confirmed incidents of corruption and actions taken	In 2025, Sanitas did not record any incidents relating to confirmed corruption cases through its ordinary management reporting channels.		✓
GRI 406: Non-discrimination 2016				
406-1	Incidents of discrimination and corrective actions taken	In 2025, Sanitas did not record any incidents relating to discrimination through its ordinary management reporting channels.		✓
HEALTHY AND INCLUSIVE COMMUNITIES				
GRI 3: Material topics 2021				
3-3	Management of material topics	One Health/Social	11	✓
GRI 413: Local Communities 2016				
413-1	Operations with local community engagement, impact assessments, and development programs	One Health/Social/Community: transforming cities/Healthy cities, healthy people	11	✓

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CLIMATE CHANGE				
GRI 3: Material topics 2021				
3-3	Management of material topics	One Health/Environment		✓
GRI 302: Energy 2016				
302-4	Reduction of energy consumption	One Health/Environment/Planet/Looking after people's health and the planet/Towards a net zero healthcare model One Health/Environment/Planet/Looking after people's health and the planet/Emissions by scope One Health/Environment/Planet/Looking after people's health and the planet/Reduction of direct emissions One Health/Environment/Planet/Looking after people's health and the planet/Reduction of indirect emissions	7, 13	✓
GRI 305: Emissions 2016				
305-1	Direct (Scope 1) GHG emissions	One Health/Environment/Planet/Looking after people's health and the planet/On the path to decarbonisation/Emissions by scope	7, 13	✓
305-2	Energy indirect (Scope 2) GHG emissions	One Health/Environment/Planet/Looking after people's health and the planet/On the path to decarbonisation/Emissions by scope	7, 13	✓
305-3	Other indirect (Scope 3) GHG emissions	One Health/Environment/Planet/Looking after people's health and the planet/On the path to decarbonisation/Emissions by scope	7, 13	✓
GRI 303: Water and Effluents 2018				
303-1	Interactions with water as a shared resource	One Health/Environment/Planet/Looking after people's health and the planet/A smaller environmental footprint/Water footprint	6	✓
303-5	Water consumption	One Health/Environment/Planet/Looking after people's health and the planet/A smaller environmental footprint/Water footprint	6	✓
GRI 306: Waste 2020				
306-3	Waste generated	One Health/Environment/Planet/Looking after people's health and the planet/A smaller environmental footprint/Circular economy	12	✓