

# Summary

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#### Introduction

Inaugurated in 1977, in Rio de Janeiro, Rede D'Or is currently a publicly-held corporation with private capital and the largest integrated health care network in the country, falling within the Health Services Hospital sector. Until then, our structure is formed by 69 own hospitals in operation, in addition to another 3 administered (72 in total); 53 oncology clinics; and 87,000 accredited physicians. With 11,000 beds, Rede D'Or annually performs 5.3 million emergency care and 3.9 million outpatient care, in addition to 461,000 surgeries and 53,700 births per year - registering 2.6 million patients- per day.

Rede D'Or is the largest network of private hospitals in Brazil and, since 2015, publishes sustainability reports using the guidelines of the Global Reporting Initiative (GRI).

#### **Material Themes**

"Themes that represent the most significant impacts of the organization on the economy, the environment and people, including impacts on their human rights."

(GRI Standards – GRI 3: Material Issues 2021)

As a parameter for selecting the content of the GRI Standards to be reported in the Sustainability Report, Rede D'Or has been mapping its material themes since 2017. The materiality analysis that supported the 2021 Annual Report was carried out in 2020; now, for the preparation of the 2022 Annual Report, Rede D'Or carried out a new materiality cycle which is already in line with the new GRI Standards published in 2021. To review its material themes, Rede D'Or carried out the process between the months of October and December 2022. The history can be seen in Figure 1.

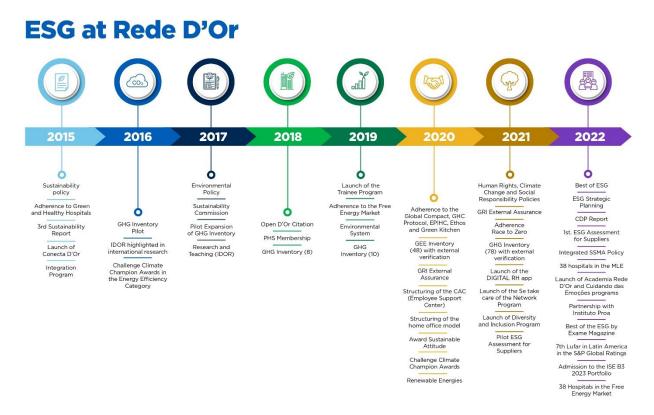


Figure 1 - ESG History in Rede D'Or

### **Purpose**

The purpose of defining the material themes is to go beyond building the guiding principle of the Sustainability Report. Material themes are considered in the analysis of the Company's strategy, in its mapping of risks and opportunities and in the definition of indicators, targets and action plans. In this way, Rede D'Or guarantees the incorporation of ESG aspects in a transversal and integrated way to its business.

The material themes are also the input for other publications and interactions of Rede D'Or with its most diverse publics of interest (stakeholders).

Material themes are defined based on understanding the company's business model and mapping its most significant impacts on the economy, the environment and people. In this process, relevant themes that may impact Rede D´Or São Luiz and its stakeholders in the short, medium and long term are highlighted. The report highlights strategies, objectives, targets, indicators, management processes and actions taken not only related to the Company's commitment to sustainability, but also to operational excellence and focus on results.

#### Relationship between pre-financial and financial aspects

Impact is defined as the effect an organization has or could have on the economy, the environment and people, including effects on their human rights. However, as highlighted by the GRI Standard 3: Material Issues 2021, these impacts can have negative and positive consequences for the organization itself. These consequences can be operational or reputational and, consequently, in many cases, financial.

Even if not financially material at the time of sustainability reporting, most, if not all, impacts of an organization's activities and business relationships will eventually become financially material issues. Therefore, impacts are also important for those interested in the financial performance and long-term success of the organization.

The information made available through the sustainability reports provide subsidies for the identification of risks and financial opportunities related to the impacts of the

organization and for the consequent financial assessment of the organization. This, in turn, helps define what should be recognized in financial reports.

#### **Stakeholders**

Individuals or groups who have interests, who are affected or may be affected by activities of an organization.

Not all stakeholders will be affected by all of the organization's activities. The organization shall identify the interested parties whose interests must be taken into account (relevant interested parties).

Engaging with stakeholders helps the organization identify and manage its negative and positive impacts.

The organization can engage with credible stakeholder representatives or proxy organizations (eg nongovernmental organizations, trade unions).

You can also consult experts on specific issues or contexts for advice on how to identify and manage your impacts.

Rede D'Or's stakeholders were mapped in the 2020 materiality process, taking into account the guidelines of the AA 1000 - Stakeholder Engagement Standard 2018.

# **History of Rede D'Or Materiality**

Observing the material themes mapped by the company over the years, we see that themes related to value generation, customer service, professional training, ethics, compliance, risk management and innovation have always been present.

In 2022, the review of material themes started with the mapping of positive and negative impacts, seeking to bring a new look and perspectives aligned with good market practices. The history of material themes is presented in Table 1.

Table 1 - History of Rede D'Or materiality

Dimension	Material Themes	Material Themes	Material Themes
	2017	2018/2019	2020/2021
	Customer Privacy /Information	Privacy and confidentiality in the use	
_	Systems	of data	
Governance	Ethical behavior and		
	mechanisms to combat corruption	Ethics, integrity, and transparency	Integrity and risk
Economic-	Corruption	Value generation and economic	
Financial	Economic performance	performance	Economic performance
	Humanization of hospital	·	
	management		
	Patient health and safety	Quality, efficiency and safety in	
	Quality of services provided	patient/customer care and relationships	Patient experience
	Research and development on	relationships	
	science and technology in the		Innovation
	health area		Research and Teaching
	Economic performance	Value generation and economic	Economic performance
	Economic performance	performance	·
	Worker health and safety	Health, safety and well-being of	Worker health and
	Tronier meanin and series,	employees	safety
Social	Training and education	Qualification, training and	Training and
	Cumplian	development of health professionals	development
	Suppliers	Supply Chain Management	Health prevention
		Access to health services	and promotion
			Impact on
			local communities
			Social responsibility
			Diversity and equal
			opportunities
			Talent attraction and
			retention
	Environmental performance	Efficiency in energy use and waste	Energy
	(consumption of inputs and	management of health services	Water
Environmental	generation of waste)	_	Waste
		Impacts of climate change on human health and infrastructure	Climate change
		nealth and infrastructure	

#### **Review Process**

The materiality process is periodic with a biannual review and includes the seven stages shown in Figure 2: 01.

Understanding the context of the company; 02. Mapping of impacts; 03. Definition of the significance of impacts; 04. Prioritization of impacts; 05. Final validation; 06. Definition of action plan; 07. Continuous review of materiality.

## **Materiality Process**

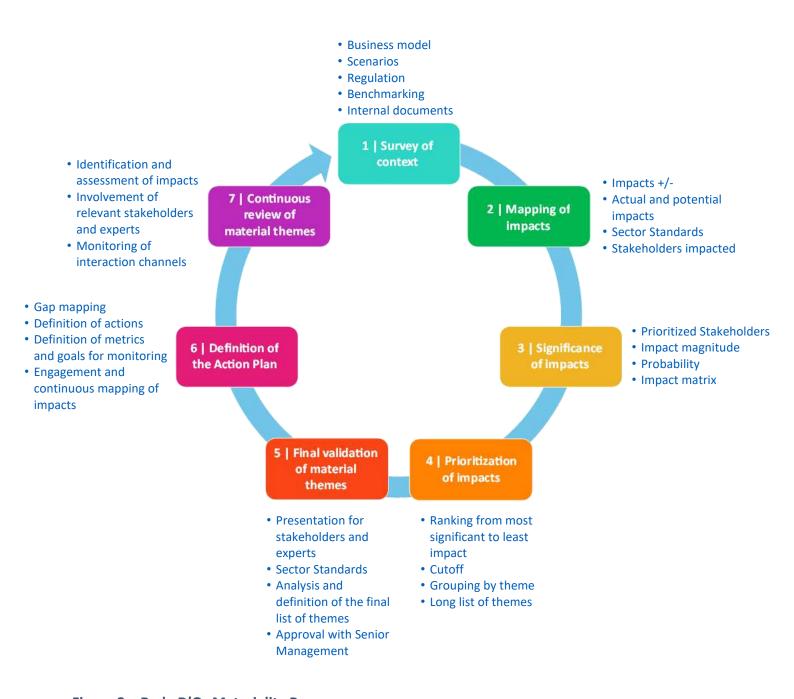


Figure 2 – Rede D'Or Materiality Process

Considering an integrated process, thinking about the business in a systemic way, the mapping of the company's impacts, in accordance with the GRI Standards, promotes the discussion of risks and opportunities for the company. The way in which impacts are addressed will be presented throughout the Sustainability Report, when themes associated with impacts are addressed, with their management policies, actions taken, goals and monitoring metrics.

**1st Stage | Context survey:** for the mapping of impacts to occur effectively, the first step is to know the Company's business model. In this sense, the external and internal scenarios, existing regulations and various internal documents were analyzed, such as: ESG Strategic Planning, general policies and guidelines of the Company, corporate risks, 2021 Sustainability Report, Reference Form, analysis of previous materiality etc. Interviews were also carried out with the Company's main executives about the business and main themes to be addressed from a sustainability perspective.

**2nd Stage | Mapping of impacts:** at this stage, several sectorial documents were consulted which, together with the company's internal documents, allowed the survey of the Company's positive and negative impacts, real or potential, and the identification of impacted stakeholders.

Documents consulted for mapping impacts:

- Sustainability Accounting Standard Board (SASB) Health Care Delivery: SASB is a non-profit
  organization, founded in 2011, which defines industry standards for communicating the most
  relevant themes considering financial and sustainability aspects. For the analysis, indicators
  from the Health Care Delivery notebook, published in 2013 and in 2018, were considered,
  covering the themes considered most relevant for the hospital sector. Document available:
  https://materiality.sasb.org/.
- Sustainability Yearbook 2022 S&P Global: report published annually with the main business and financial trends related to the various sectors of the economy. For the analysis, information from the Health Care Equipment & Services sector was considered.
- National Health Service (NHS) Sustainability: Long-Term Plan of the British National Health Service that includes actions to improve patient care over the next ten years.
- Global Green Healthy Hospitals Health Care Without Harm (HCWH): The Global Agenda for Green and Healthy Hospitals proposes to offer support to initiatives around the world to promote greater sustainability and environmental health in the health sector and thus strengthen healthcare systems. health at the global level. Ten interconnected objectives are defined, each containing a series of actions that can be implemented by both hospitals and health systems. Tools and resources to support the implementation of these actions are available on the website www.hospitaisverdes.net.

• The Global Risks Report 2022 – World Economic Forum (WEF): report published annually with the main world risks. The document identifies imminent risks globally, and ranks them according to the time frame in which they become a threat.

**3rd Stage | Significance of impacts:** based on the mapped impacts and considering the prioritized stakeholders, the significance of each impact was attributed considering the magnitude of each one (scale, scope, irremediable character) and the probability of occurrence of the impact. A matrix of positive and negative impacts was then constructed.

**4th Stage | Prioritization of impacts:** based on the matrix of impacts, the positive and negative impacts were organized from the most significant to the least significant. Three significance ranges were defined – high, medium and low – and the impacts considered to be of high and medium significance were selected to compose the new materiality of Rede D'Or. Once the impacts were grouped by theme, the list to be validated was defined.

**5th Stage | Final validation of material themes:** to validate the result obtained, engagement with selected stakeholders was carried out, sectorial benchmarking and, finally, the presentation of the result to Senior Management.

**6th Stage | Definition of Action Plan:** based on the results and perceptions obtained in the materiality definition process, an action plan is established for continuous improvement of the Company's ESG management, including the definition of metrics and goals for monitoring, engagement and mapping continuum of impacts. In order to define actions, material themes, existing gaps and the strategic objectives of Rede D'Or will be considered.

**7th Stage | Continuous review of material themes:** Rede D'Or maintains the identification and continuous evaluation of its impacts, involving its relevant stakeholders, specialists and/or the monitoring of interaction channels (climate surveys, reporting channels, ombudsman, satisfaction surveys etc.), regardless of the sustainability reporting process. If new aspects arise to be considered, a new Materiality Matrix must be constructed.

## **Stakeholder Engagement Results**

In the engagement stage, employees, suppliers, class associations, health insurance companies and community <sup>1</sup>. representatives were consulted. Stakeholders were selected based on those mapped in the previous materiality process, which took into account the guidelines of AA 1000 - Stakeholder Engagement standard 2018. Employees responded to an online survey, while the other stakeholders participated in specific meetings with a specialized consultancy, to evaluate the proposed themes and present their suggestions/comments.

Interactions with the mapped stakeholders sought to identify the perception of the evolution of Rede D`Or's ESG Agenda, assess their level of engagement, understanding and perception of the degree of relevance regarding the themes, identify the challenges faced, receive suggestions and identify perceived opportunities.

#### Outcome of Stakeholder Engagement | Employees

A survey was carried out with the employees, using an electronic form with multiple choice and open answers.

The application of the online questionnaire involved the participation of 362 employees who responded to the research evaluating the relevance of each theme according to their perception, assigning a score from 1 to 10, with 1 representing little relevance and 10 representing great relevance. The 2022 results of the Organizational Climate Survey were also used, where the Company had a participation of more than 74.7%, with the participation of more than 42 thousand eligible employees. The results can be seen in Figure 3.

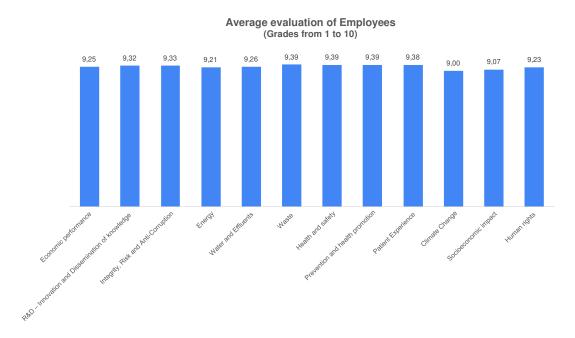


Figure 3 - Results of employee engagement

<sup>&</sup>lt;sup>1</sup> The health insurance companies were also contacted for the engagement interview, but there was no adherence, so no quantitative results were obtained.

The survey also considered the following open question: "Is there any other theme or impact related to one of the above themes that you would like to highlight in your relationship with us?"

Responses were grouped by similarity.

- Implementation of educational and waste management programs metals, given the volume of materials in this category in the operation and more recycling actions.
- I consider all of the Covid-19 awareness and prevention work to be very relevant.
- All themes are relevant and fantastic, but we could have better valuation of human capital, manager succession programs, training and retention measures with development policies for all categories of employees, which make the gears turn.
- Socio-environmental impacts on the supply chain.
- Diversity and inclusion of women and PCDs.
- Use of solar energy and reduced consumption of plastics and generation of polluting waste without exposing employees to risks.
- Employee mental health programs fighting and reducing Burnout.
- Health and safety outside the hospital environment.
- Compensation policies and greater financial accessibility to network services.
- Act as a training hub for people with the network's best practices.
- We are proud to work in a company that is a reference in sustainability.
- Food waste and fight against hunger.
- Rede D'Or generates value through the development of the local community around the hospitals.
- Social impact, improve performance in supporting communities, public health entities.

#### Outcome of Stakeholder Engagement | Suppliers

A two-hour workshop was held with 13 leaders from the largest suppliers of medical products and services, where themes could be presented in detail. Suppliers, selected based on their criticality for the business, discussed their perceptions/views on the relevance of shared responsibility for managing the proposed themes. In addition, during the workshop, an assessment was made available for participants to assign relevance scores from 1 to 10 for each of the themes presented, with 1 representing little relevance and 10 representing great relevance. It is important to highlight that the result of engagement with suppliers can be used as one of the elements for the elaboration of the specific materiality matrix for this stakeholder. The results can be seen in Figure 4.

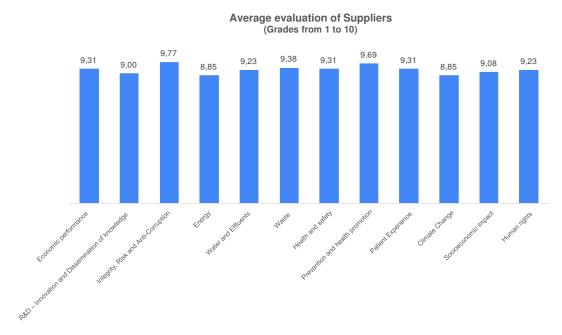


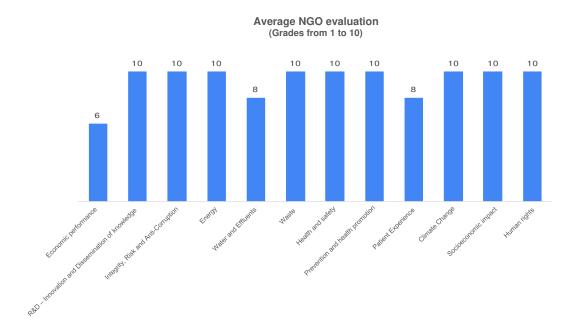
Figure 4 - Results of Supplier Engagement

In the space dedicated for comments, the following were described:

- All proposed themes are very relevant and considered a priority.
- We understand that from the perspective of R&D, Innovation and Dissemination of knowledge, we have the vision that Rede D'Or acts as a partner that seeks innovation.
- More than filling out a questionnaire, the workshop demonstrated the richness and care with which HR deals with the theme. We had the opportunity to observe what is important for RD and we will be able to bring relevant points to our management that could generate other business opportunities.
- We were challenged to challenge ourselves about raising quality levels in a healthy way.

#### Outcome of Stakeholder Engagement | Social Organization

An individual interview was conducted with a specialist in social impact with a focus on population health, representing a social organization with national and global presence. Their perceptions were shared about the company's performance on material issues and, in the same way as the previous audiences, an assessment was made available for that the participants attributed relevance grades from 1 to 10 for each of the themes presented, with 1 representing little relevance and 10 representing great relevance. The results can be seen in Figure 5.



**Figure 5 - Social Organization Engagement Results** 

In the space dedicated for comments, the following were described:

- Rede D'Or's technical work is unquestionable, but there is a need for greater approximation and knowledge about social demands and how much health can be a great ally of social development.
- Considering the social reality of the territories where the company operates, develop actions that do not accentuate inequality.
- ESG management needs to be balanced, we understand that the themes presented lead the company to excellent governance and advanced processes in environmental management, but the social pillar is completely detached from reality, given the relevance of the largest network of hospitals in Brazil to society.
- Valuing and further promoting responsible social investment.
- Invest in initiatives with continuity, not just linked to tax incentives.
- To be inspired by the examples of great partners and competitors for projects to support society.
- Have a systemic view of society when defining pillars of social action.
- Consider the knowledge and methodologies of higher impact NGOs to co-create social development solutions and methodologies.

# Sectorial benchmarking and internal indicators

Besides the direct engagement of employees, suppliers and community representatives through the survey and interviews, which generated quantitative results, Rede D'Or sought the indirect involvement of investors, class associations and patients, through qualitative analysis of documents and reports. Also noteworthy are the interviews held with the company's officers.

Table 2 – Sectoral benchmarking and internal indicators

Material Themes Rede D'Or	ANAHP Observatory <sup>1</sup>	ESG MSCI Rating <sup>2</sup>	Internal Ombudsman (Clients/patients)
Economic Performance	Economic and financial performance		
P&D, Innovation and Dissemination of knowledge	Information technology and Innovation Human capital management, Attraction and retention		
Integrity, Risk and Anti-Corruption	Diversity in Leadership and Councils	Governance and treatment of ethical issues Promotion of the fight against corruption with suppliers Structure and remuneration of Senior Management Governance	Attitude and conduct of employees
Energy	Environmental management — Energy	Management of energy consumption and operational efficiency	
Water and effluents	Environmental management -Water		
Waste	Environmental management -Waste		
Health and Safety	Operational performance — safety indicators		
Health Prevention and Promotion	Continuous improvement of patient care and risks - Speed of response to Covid-19 pandemic and market variations		
Patient Experience	Patient experience - Quality education - Operational performance — quality indicators		Service time. Compliance with appointment time. Clarity of information received
Climate Change		Use of cleaner energy sources GHG Reduction Targets - CDP Release	
Socio-economic Impact	Support for communities		
Human Rights		Collective agreements Compensation and benefits for employees	

<sup>&</sup>lt;sup>1</sup> ANAHP - National Association of Private Hospitals

<sup>&</sup>lt;sup>2</sup> MSCI - Morgan Stanley Capital International

The comparative result of the evaluation of the sector's priority themes and the stakeholder perception analysis validated the trajectory of the evolution of the material themes of Rede D'Or.

Comparing the proposed new themes with the previous material themes, in general, the themes did not change in essence, what was changed was the relationship between companies and the approach, either by grouping themes or by redefining them, with emphasis on the generated impacts.

According to the ANAHP – National Association of Private Hospitals, which brings together good practices in the sector across the country, it is worth noting that the convergence of material issues related to actions related to the use of clean energy and care with water and sanitation as initiatives aimed at mutual goals, both for society and for hospitals, which become more efficient companies, with more resources to invest in improving their priority activities.

"Increasingly, it is clear that the relationship between companies and people is broad, with potential impact beyond the core business. That is, a hospital can provide much more than health to the population, it is capable of leading the growth of society, in a sustainable way, in different areas."

ESG Report in Hospitals 2022 – Results and Best Practices.

When evaluating the sector's experiences and priorities, we understand that the breakdown of material issues, as observed in the materiality study of Rede D'Or, provides better management of risks and impacts, positive and negative of its activities, converging in the search for for solutions for a more efficient, sustainable management and connected to the needs of society.

When we look at the themes addressed by the MSCI (Morgan Stanley Capital International) ESG rating, we seek to capture the focus of institutional investors and investment funds. The MSCI analysis is also sectorial: Rede D'Or is evaluated and compared with its peers in the Health Care Providers & Services segment. The aspects evaluated are related to governance, data privacy and security, people management (labor relations), climate change and product quality and safety. All of these themes are being addressed specifically in the proposed material themes, with the exception of "Governance", which is not prioritized because it is a theme that, according to the new GRI Standards, already needs to be presented in its entirety.

And, finally, when we consult the main demands received by the Ombudsman of Rede D'Or, we observe issues related to care, patient experience and ethical conduct – themes prioritized in the materiality analysis carried out.

The results are presented in Table 2.

## **New Materiality Matrix**

For the construction of a new materiality matrix (Figure 6), the following criteria were considered:

- 1) The axis of the abscissas (x) was considered the analysis of gravity x probability of the impacts of the company. Each proposed theme was "scored" according to the greatest impact caused, whether positive or negative.
- 2) The ordinate axis (y) was defined based on the average of the scores attributed by each group of stakeholders: employees, suppliers and NGOs.

#### **Materiality Matrix 2022**

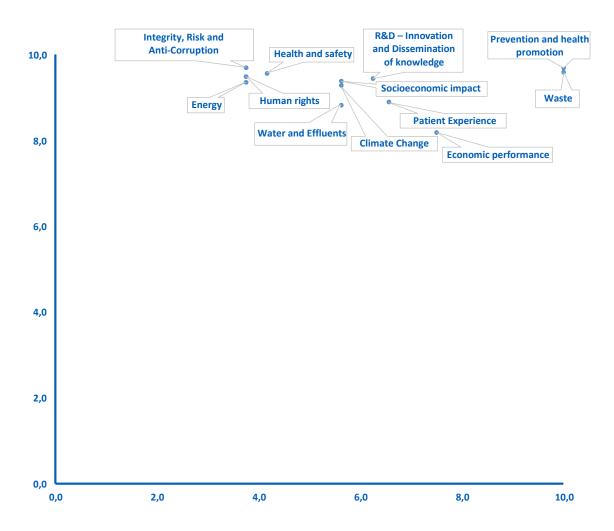


Figure 6 - Materiality Matrix 2022

Considering that one of the stages of the material themes definition process was the prioritization of impacts, the themes taken to the validation stage were those evaluated as of high and medium significance from the perspective of the impacts caused by the Company, making all themes have

been considered relevant by stakeholders as well and are concentrated in the two upper quadrants of the matrix.

The themes that we observe in the left quadrant represent those that, although they are significant in terms of their severity, have a lower probability of occurrence, according to the Company's assessment, carried out based on the implemented actions.

In turn, the themes that are concentrated in the upper right quadrant are those that represent a real impact of the Company, positive or negative, as they are linked to its business model, are the result of its activity: Prevention and Health Promotion, Waste, Economic Performance, R&D, Innovation and Knowledge Dissemination, Patient Experience, Socioeconomic Impact, Climate Change, Water and Effluents.

#### **Conclusion**

After the engagement process, the information collected was evaluated and it was verified that no new theme was addressed, with the proposed list of themes being validated and the new materiality matrix being prepared.

Then, the entire construction process and the results obtained were taken to the appreciation and approval of the Board of Risks and Internal Controls, the Executive Vice-Presidency and, finally, the CEO of the Company.

A fundamental part of this construction was being able to incorporate the company's ideas with those of its partners, converging on processes and experiences in health and patient care with excellence.

The listening process with its stakeholders proved to be a tool for strengthening the dialogue and relationship with its strategic audiences, making the commitment to manage these issues a contributory element to the educational process and encouraging adherence throughout the value chain.

It is worth emphasizing that dual materiality involves an integrated view of impacts with risks and opportunities for the company, enabling a new perspective on materiality: looking at impacts and risks from the inside out and from the outside in. In line with this new concept, after identifying the positive and negative impacts, the next step was to classify the impacts in relation to probability and severity through the stakeholders' view, and the remedial nature of the negative impacts, which directly affects the company. Subsequently, the result was revisited from an external and internal standpoint, defining the company's strengths and weaknesses.

Table 3 presents the description of the resulting material themes; Table 4 compares these themes to the 2020 themes; and, in Table 5, there is the relationship of the themes to GRI, SDG, Global Compact, and SASB indicators.

#### **Description of the new material themes**

Table 3 – Description of the material themes

<b>Material Theme</b>	Description
Economic Performance	Rede D'Or's economic performance contributes to the generation of shared value, through the return to shareholders and by stimulating the economy with the acquisition of materials, inputs, generation of direct and indirect jobs, tax payments, and the development of suppliers.
	Scientific research supports healthcare organizations in developing new
R&D, Innovation,	treatments that improve the condition of human life. The Institute of Research
and the	and Teaching (IDOR) plays a fundamental role not only in research and
Dissemination of	innovation, but also in the training of health professionals and dissemination of
Knowledge	knowledge. Rede D'Or operations are based on an increasing use of digital
	technologies for care.

	The adoption of measures to combat failures in ethical conduct or non-		
	compliance with laws and regulations should permeate relationships and data		
Integrity, Risk	management, generating trust, transparency, and avoiding the occurrence of		
and Anti	fraud in the health system. In parallel, the Integrity Program establishes		
Corruption	mechanisms used to prevent, detect, and combat corruption, bribery, and bid		
•	rigging. Risk management reinforces the organization's lines of defense,		
	mitigating the various risks and maximizing opportunities.		

Tema material	Descrição
Energy	The energy consumption in hospitals is linked to the operation of the lighting systems, acclimatization, heating, water pumping, elevators and medical equipment. The efficient use of energy and the search for energy autonomy are practices of Rede D'Or to minimize the impact of energy use in its processes.
Water and Effluents	Water consumption is indispensable for the provision of hospital services.  The management of water use, including control, reuse, and use of rainwater, is relevant not only for cost reduction, but also to reduce the impact of its use and the generation of effluents.
Waste	Waste management involves aspects related to the generation, segregation, packaging, collection, storage, recycling, treatment, and final disposal, as well as the protection of public health and the environment.
Health and Safety	Health and safety performance encompasses health promotion, occupational health and safety for direct and indirect employees, and the prevention of accidents and work incidents. Caring for people, mitigating safety risks and absenteeism are key initiatives for maintaining the levels of excellence and the purpose of the business.
Health Prevention and Promotion	Prevention and health promotion involves the continuous management of diseases, with the facilities and knowledge needed to identify and perform early intervention in new pathologies. It also involves more accurate diagnosis in less time, resulting in more appropriate treatment and a reduction in the rate of patient admissions and readmissions.
Patient Experience	Patient experience brings together all the interactions that influence patient perception and encompasses patient health and safety, quality (technical and perceived) of services provided, clinical outcome, and patient satisfaction.
Climate Change	Greenhouse gas emissions are the main cause of climate change, and the healthcare sector is one of the main emitters of greenhouse gases in the world. Rede D'Or promotes the saving of natural/energy Climate resources by adopting green and healthy construction and by using telemedicine.
Socioeconomic Impact	Rede D'Or generates value through the development of the local community around the hospitals, through private social investment, and through keeping the community informed about health and health issues in general.
Human Rights	Considers the respect to Human Rights, including the labor rights of own and third party employees, the development, attraction and retention of talents, the promotion of a healthy, diverse, inclusive and stimulating

environment, with qualified and motivated teams, respecting ethics and the individual in his/her social and environmental context.

## **Comparison of New Material Themes with Previous Themes**

Table 4 – Comparison of the material themes 2020 and 2022

Material Themes 2020	Material Themes 2022
Economic Performance	Economic Performance
Innovation	R&D, Innovation and Knowledge Dissemination
Research and Education	Integrity, Risk and Anti-Corruption
Integrity and Risk Energy	Energy
Energy	Water and Effluents
Water	Waste
Waste	Health and Safety
Climate Change	Health Prevention and Promotion
Attraction and Retention	Patient Experience
Occupational Health and Safety	Climate Change
Training and Development	Socioeconomic Impact
Diversity and Equal Opportunities	Human Rights
Impact on Local Communities	
Prevention and Health Promotion	
Social Responsibility	
Patient Experience	

## **Connection to Indicators**

Table 5 – Connection of the material themes to GRI indicators, SDGs, Global Compact and SASB

Material Theme	GRI	SDGs	Global Pact	SASB
Economic Performance	201	-	1, 7, 8, 9	
R&D, Innovation and Knowledge Dissemination	404	4, 9	1, 2	
Integrity, Risk and Anti-Corruption	205	16	10	
Energy*	302	12	7, 8, 9	HC-DY-130a.1
Water and Effluents*	303	12	8	
Waste	306	12	8	HC-DY-150a.1
Health and Safety	403	3	1,3	HC-DY-320a.1
Health Prevention and Promotion	416	3	1	
Patient Experience	418	3	-	HC-DY-230a.2, HC-DY-230a.3, HC-DY-230a.4
Climate Change	305	13	7, 8, 9	HC-DY-450a.1
Socioeconomic Impact	203, 413	9	-	
Human Rights	401, 402, 405, 406, 410	3, 8, 4, 5	1, 2, 3, 6	HC-DY-330a.1

<sup>\*</sup> Responsible consumptions of resources