

# GRI and SASB Content Summary



# GRI Content Summary

Declaration of use	Rede D’Or reported in accordance with the GRI Standards for the period between January 1st and December 31st, 2022.
GRI 1	GRI 1 Fundamentals 2021
Applicable GRI Sector Standard	There was none

GRI STANDARD	CONTENT	RESPONSE	OMISSION			GRI SECTOR STANDARD
			OMITTED REQUIREMENT	REASON	EXPLANATION	
GRI 2: GENERAL CONTENTS 2021	2-1 Organization details	Page 7				
	2-2 Entities included in the organization’s sustainability report	Pages 7, 8 and 23				
	2-3 Reporting period, frequency and point of contact	Page 23				
	2-4 Restatements of information	Pages 6 and 93				
	2-5 External verification	Page 23				
	2-6 Activities, value chain and other business relationships	Pages 7 and 8				
	2-7 Employees	Page 89				
	2-8 Workers who are not employees	Page 90				
	2-9 Governance structure and its composition	Page 27				
	2-10 Nomination and selection for the highest governance body	Page 30				
	2-11 Chair of the highest governance body	Page 28				
	2-12 Role played by the highest governance body in overseeing the management of impacts	Page 30				
	2-13 Delegation of responsibility for managing impacts	Page 30				
	2-14 Role played by the highest governance body in sustainability reporting	Pages 23 and 24				
	2-15 Conflicts of interest	Page 32				

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	2-16 Communication of critical concerns	Page 32				
	2-17 Collective knowledge of the highest governance body	The Company's advisory bodies make the Board of Directors aware of ESG issues through a theoretical and practical approach.				
	2-18 Evaluation of the performance of the highest governance body	Page 31				
	2-19 Remuneration policies	Page 31				
	2-20 Process for determining remuneration	Page 31				
	2-21 Annual total compensation ratio	Information on Remuneration can be found in the Company's Reference Form, item 13.11.	All.	The information is confidential.	As it is sensitive data that may compromise individual security or integrity due to the exercise of the position or function of occupation, the Company ensures the confidentiality of this information.	
	2-22 Declaration on sustainable development strategy	Page 3				
	2-23 Policy Commitments	Pages 19 and 35				
	2-24 Incorporation of policy commitments	Page 22				
	2-25 Processes for repairing negative impacts	Page 35				
	2-26 Mechanisms for counseling and raising concerns	Page 38				
	2-27 Compliance with laws and regulations	Page 38				
	2-28 Membership associations	Page 21				
	2-29 Approach to stakeholder engagement	Pages 23 and 24				
	2-30 Collective Bargaining Agreements	Page 51				

GRI STANDARD	CONTENT	RESPONSE	OMISSION			GRI SECTOR STANDARD
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MATERIAL THEMES						
GRI 3: MATERIAL THEMES 2021	3-1 Process for defining material topics	Pages 23 and 24				
	3-2 List of material topics	Page 25				
MATERIAL THEME: <b>ECONOMIC PERFORMANCE</b>						
GRI 3: MATERIAL THEMES 2021	3-3 Management of material issues	Page 26				
GRI 201: ECONOMIC PERFORMANCE 2016	201-1 Direct economic value generated and distributed	Page 84				
	201-2 Financial implications and other risks and opportunities due to climate change	Page 69				
	201-3 Defined benefit plan obligations and other retirement plans	Rede D’Or makes the monthly payment of the contribution to the Social Security of its employees, destined to the National Institute of Social Security (INSS), which is responsible for the payment of retirement and other benefits to Brazilian workers. (Law No. 8.213, of July 24, 1991)				
	201-4 Financial assistance received from government	Page 65				
MATERIAL THEME: <b>SOCIOECONOMIC IMPACT</b>						
GRI 3: MATERIAL THEMES 2021	3-3 Management of material issues	Page 26				
GRI 203: INDIRECT ECONOMIC IMPACTS 2016	203-1 Infrastructure investments and services supported	Pages 62, 63, 78, 85 and 87				
	203-2 Significant indirect economic impacts	Pages 62, 63, 78 to 80, 82 and 87				

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GRI 413: LOCAL COMMUNITIES 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Page 78				
	413-2 Operations with signifi-cant actual or potential negative impacts on local communities	During the materiality pro-cess, no significant actual or potential negative im-pacts on local communities were identified.				
MATERIAL THEME: INTEGRITY, RISK AND ANTI-CORRUPTION						
GRI 3: MATERIAL THEMES 2021	3-3 Management of material issues	pág. 26				
GRI 205: FIGHTING CORRUPTION 2016	205-1 Operations assessed for risks related to corruption	Based on all the practices mentioned on <a href="#">page 38</a> of this report, we consider that 100% of operations are evaluated.				
	205-2 Communication and training about anti-corruption policies and procedures	Pages 38, 40, 94 and 95				
	205-3 Confirmed incidents of corruption and actions taken	Page 39				
GRI 418: CUSTOMER PRIVACY 2016	418-1 Substantiated complaints relating to breaches of customer privacy and loss of customer data	page 37				
MATERIAL THEME: WATER AND EFFLUENTS						
GRI 3: MATERIAL THEMES 2021	3-3 Management of material issues	Page 26				
GRI 302: ENERGY 2016	302-1 Energy consumption within the organization	Pages 71 and 72				
	302-2 Energy consumption outside of the organization	Pages 71 and 72				
	302-3 Energy intensity	Pages 71 and 72				
	302-4 Reduction of energy con-sumption	Pages 71, 72 and 74				
	302-5 Reductions in energy requirements of products and services	Pages 71 and 72				

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			OMITTED REQUIREMENT	REASON	EXPLANATION	
MATERIAL THEME: <b>WATER AND EFFLUENTS</b>						
GRI 3: MATERIAL THEMES 2021	3-3 Management of material issues	Page 26				
GRI 303: WATER AND EFFLUENTS 2018	303-1 Interactions with water as a shared resource	Pages 73 and 74				
	303-2 Management of water discharge-related impacts	Pages 73 and 74				
	303-3 Water withdrawal	Page 74				
	303-4 Water discharge	Page 74				
	303-5 Water consumption	Page 74				
MATERIAL THEME: <b>CLIMATE CHANGE</b>						
GRI 3: MATERIAL THEMES 2021	3-3 Management of material issues	Page 26				
GRI 305: EMISSIONS 2016	305-1 Direct (Scope 1) GHG emissions	Pages 69 and 70				
	305-2 Energy indirect (Scope 2) GHG emissions	Pages 69 and 70				
	305-3 Other indirect (Scope 3) GHG emissions	Pages 69 and 70				
	305-4 Intensity of greenhouse gas (GHG) emissions	Pages 69 and 70				
	305-5 Reduction of GHG emis-sions	Pages 69 and 70				
	305-6 Emissions of substances that deplete the ozone layer (ODS)	Pages 69 and 70				
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Pages 69 and 70				
MATERIAL THEME: <b>RESIDUES</b>						
GRI 3: MATERIAL THEMES 2021	3-3 Management of material issues	Page 26				
GRI 306: WASTE 2020	306-1 Waste generation and significant waste-related im-pacts	Page 75				
	306-2 Management of signifi-cant waste-related impacts	Page 75				
	306-3 Waste generated	Page 77				

GRI STANDARD	CONTENT	RESPONSE	OMISSION			GRI SECTOR STANDARD
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	306-4 Waste diverted from disposal	Page 77				
	306-5 Waste directed to dispos-al	Page 77				
MATERIAL THEME: HUMAN RIGHTS						
GRI 3: MATERIAL THEMES 2021	3-3 Management of material issues	Page 26				
GRI 401: EMPLOY-MENT 2016	401-1 New employee hires and employee turnover	Pages 51 and 89				
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Page 50				
	401-3 Parental leave	Page 94				
GRI 405: DIVERSITY AND EQUAL OPPORTU-NITIES 2016	405-1 Diversity of governance bodies and employees	Page 92				
	405-2 Ratio of basic salary and remuneration of women to men	Page 93				
GRI 406: NON-DISCRIMINATION 2016	406-1 Incidents of discrimina-tion and corrective actions tak-en	Page 39				
GRI 410: SECURITY PRACTICES 2016	410-1 Security personnel trained in human rights policies or procedures	Page 57				
MATERIAL THEME: HEALTH AND SAFETY						
GRI 3: MATERIAL THEMES 2021	3-3 Management of material issues	Page 26				
GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018	403-1 Occupational health and safety management system	Pages 58 and 60				
	403-2 Hazard identification, risk assessment, and incident investigation	Pages 59 e 60				
	403-3 Occupational health ser-vices	Pages 59 e 60				
	403-4 Worker participation, consultation, and communica-tion on occupational health and safety	Pages 59 e 60				
	403-5 Training of workers in occupational health and safety	Pages 59 e 60				
	403-6 Promotion of worker health	Pages 59 e 60				
	403-7 Prevention and mitigation of occupational health and safe-ty impacts directly linked by business relationships	Pages 59 e 60				



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	403-8 Workers covered by an occupational health and safety management system	Page 58				
	403-9 Work-related injuries	Page 60				
	403-10 Work-related ill health	Page 60				
MATERIAL THEME: <b>R&amp;D, INNOVATION AND KNOWLEDGE DISSEMINATION</b>						
<b>GRI 3: MATERIAL THEMES 2021</b>	3-3 Management of material issues	Page 26				
<b>GRI 404: TRAINING AND EDUCATION 2016</b>	404-1 Average hours of training per year per employee	Page 91				
	404-2 Programs for upgrading employee skills and transition assistance programs	Page 52				
	404-3 Percentage of employees receiving regular performance and career development re-views	Page 52				
MATERIAL THEME: <b>PREVENTION AND HEALTH PROMOTION</b>						
<b>GRI 3: MATERIAL THEMES 2021</b>	3-3 Management of material issues	Page 26				
<b>GRI 416: CUSTOMER HEALTH AND SAFETY 2016</b>	416-1 Assessment of health and safety impacts of categories of products and services	Page 46 For 100% of the services provided by Rede D'Or, an assessment is made of the impacts on patient health and safety.				
	416-2 Cases of non-compliance related to health and safety impacts of categories of products and services	62 casos relacionados à segurança do paciente, sendo 36 casos de erro médico e 26 casos de falha na prestação.				
OTHER RELEVANT INDICATORS						
<b>GRI 207: TAXES 2019</b>	207-1 Approach to tax	Page 63				



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GRI 308: ENVIRONMENTAL ASSESSMENT OF SUPPLIERS 2016	308-1 New suppliers selected based on environmental criteria	Pages 21 and 41				
	308-2 Negative environmental impacts in the supply chain and actions taken	Pages 21 and 41				
GRI 414: SOCIAL EVALUATION OF SUPPLIERS 2016	414-1 New suppliers selected based on social criteria	Pages 21 and 41				
	414-2 Negative social impacts in the supply chain and actions taken	Pages 21 and 41				

# SASB Content Summary

TópicoTopics and accounting metrics for sustainability disclosure | Sector: Health Care Delivery

MATERIAL THEME	SASB THEME	CODE	ACCOUNTING METRICS	RESPONSE
ENERGY	Energy Management	HC-DY-130a.1	(1) Total energy consumed, (2) percentage of grid electricity, (3) per-centage of renewable energy	Page 72
RESIDUES	Waste management	HC-DY-150a.1	Total amount of medical waste: percentage (a) incinerated, (b) recy-cled or treated, and (c) landfilled	Page 75
PATIENT EXPERIENCE	Patient Privacy	HC-DY-230a.2	Description of policies and practices to protect health information records and other personally identifiable information	Page 36
		HC-DY-230a.3	Number of data breaches	Pages 36, 37
		HC-DY-230a.4	Total amount of monetary losses because of lawsuits associated with data security and privacy	Pages 36, 37
HEALTH AND SAFETY	Employee Health and Safety	HC-DY-320a.1	Total rate of serious incidents	Page 60
HUMAN RIGHTS	Employee: Recruit-ment, Development & Retention	HC-DY-330a.1	(1) Voluntary and (2) involuntary turnover rate for: (a) physicians, (b) non-medical healthcare professionals, and (c) all other employees	Page 89
		HC-DY-330a.2	Description of talent recruitment and retention efforts for healthcare professionals	Pages 51, 52, 53, 58
CLIMATE CHANGE	Climate Change and the impacts on human health and infrastruc-ture	HC-DY-450a.1	Description of strategy for dealing with the effects of climate change on business operations, physical facilities, infrastructure and facility design. Discussion of specific risks (such as physical hazards) posed by changes in the frequency and intensity of extreme weather events and changes in morbidity and mortality from disease and illness	Page 69
		SASB HC-DY-000.A	Number of facilities and number of beds	Page 7

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**Walk4Good**

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