

# 2023 GRI content index

Key: **ESG:** 2023 ESG report | **IR:** 2023 Integrated Report | **SR:** 2023 Shareholder Report | **QR:** 2023 Quality Report | **FS:** 2023 Annual Financial Statements

## GRI 2: General disclosures 2021

Code	Description	Section reference or explanatory notes	Page reference
<b>Organisational profile</b>			
2-1	Organisational details	<b>ESG:</b> Our reporting suite	PG IFC
2-2	Entities included in the organisation's sustainability reporting	<b>ESG:</b> Our environmental, social and governance report <b>ESG:</b> Who we are <b>IR:</b> Our report <b>IR:</b> Where we are	PG 4 PG 8 PG 2 PG 8
2-3	Reporting period, frequency and contact point	<b>FS:</b> Full financial statements	Online
2-4	Restatements of information	Restatements for non-financial information are clearly denoted using footnotes, explaining the reason for the restatement and – if needed – the effects of this restatement.	None
2-5	External assurance	<b>ESG:</b> Our environmental, social and governance report <b>IR:</b> Our report <b>SR:</b> Combined assurance	PG 4 PG 2 PG 31
<b>Activities and workers</b>			
2-6	Activities, value chain and other business relationships	<b>ESG:</b> Who we are <b>ESG:</b> ESG governance overview <b>ESG:</b> Driving socioeconomic inclusion in our sector <b>ESG:</b> Ensuring ethics in our supply chain <b>IR:</b> Who we are <b>IR:</b> Our business model <b>IR:</b> Social and relationship capital	PG 8 PG 13 PG 103 PG 118 PG 7 PG 10 PG 108
2-7	Information on employees and other workers	Permanent employees are reported by occupational level, gender and race. There are no material seasonal variations in employee numbers, and reliance on self-employed workers or contractors is not considered material. Information on our employees and relevant employee breakdowns is available here:	PG 70 PG 125 PG 135
2-8	Workers who are not employees		
<b>Governance</b>			
2-9	Governance structure and composition	<b>IR:</b> Our leadership <b>IR:</b> Governance overview <b>SR:</b> Board of directors <b>SR:</b> Board composition <b>SR:</b> Delegation of authority	PG 22 PG 35 PG 2 PG 17 PG 19
2-10	Nomination and selection of the highest governance body	<b>SR:</b> Board composition	PG 17
2-11	Chair of the highest governance body	<b>IR:</b> Governance overview <b>SR:</b> Board of directors	PG 35 PG 2

# 2023 GRI content index continued

Code	Description	Section reference or explanatory notes	Page reference
<b>Governance</b> <small>continued</small>			
2-12	Role of the highest governance body in overseeing the management of impacts	<b>ESG:</b> ESG governance overview <b>ESG:</b> Governance: Upholding our values and principles <b>SR:</b> Responsibilities of the Board <b>SR:</b> Ethical culture	PG 13 PG 112 PG 16 PG 6
2-13	Delegation of responsibility for managing impacts	<b>SR:</b> Good performance <b>SR:</b> Delegation of authority <b>SR:</b> Operating committees	PG 14 PG 19 PG 19
2-14	Role of the highest governance body in sustainability reporting	<b>ESG:</b> Our environmental, social and governance report <b>IR:</b> Our report	PG 4 PG 2
2-15	Conflicts of interest	<b>SR:</b> Ethical culture	PG 6
2-16	Communication of critical concerns	Information is communicated to the Board and its committees regularly. This includes details on material concerns, significant developments in our operating context, strategy, performance and our business and operational risks and opportunities. The Board, either directly or through relevant committee members is kept apprised of all critical and material developments; these are detailed in the full governance report (aligned with King IV principles) under each relevant section. Our material matters also represent a synthesis of communications to the Board for the reporting year. We do not currently quantify this reporting.	PG 18 PG 1 PG 4
2-17	Collective knowledge of the highest governance body	<b>SR:</b> Governance overview	PG 4
2-18	Evaluation of the performance of the highest governance body	<b>SR:</b> Performance evaluation	PG 17
2-19 2-20	Remuneration policies Process to determine remuneration	<b>IR:</b> Remuneration overview <b>SR:</b> Remuneration report	PG 95 PG 38
2-21	Annual total compensation ratio	We do not publicly report on this in detail. However, initiatives to narrow the income gap are noted in our Remuneration report (located in our shareholder report).	PG 38

Code	Description	Section reference or explanatory notes	Page reference
<b>Strategy, policies and practices</b>			
2-22	Statement on sustainable development strategy	<p><b>ESG:</b> Message from the chair of the Social and Ethics Committee</p> <p><b>IR:</b> Board chair's review</p> <p><b>IR:</b> Chief executive officer's review</p>	<p>PG 10</p> <p>PG 23</p> <p>PG 29</p>
2-23 2-24	Policy commitments Embedding policy commitments	<p>In addition to regulatory commitments, Netcare subscribes to various external policy commitments, the details of which are reflected in our internal policies and frameworks (these are listed throughout the ESG, IR, SR and QR and link to our publicly available internal policies).</p> <p><b>Our external frameworks and commitments include:</b></p> <ul style="list-style-type: none"> <li>• The Constitution of the Republic of South Africa (1996).</li> <li>• International Labour Organization's Declaration on Fundamental Principles and Rights at Work.</li> <li>• King IV Report on Corporate Governance for South Africa (2016).</li> <li>• UN Global Compact.</li> <li>• UN Universal Declaration of Human Rights.</li> <li>• UN Sustainable Development Goals.</li> <li>• Task Force on Climate-related Financial Disclosures.</li> <li>• Climate and Water CDP.</li> </ul> <p><b>Human rights</b></p> <p>Our operations and strategies align with the human rights principles encapsulated in SA's Constitution and with the UN Universal Declaration of Human Rights. This covers child, forced or compulsory labour and the right to freedom of association and collective bargaining. Our adherence to these principles is further supported by our human rights awareness programme.</p> <p>Read about our approach to human rights in:</p> <p><b>ESG:</b> Ensuring ethical and compliant business conduct</p> <p><b>ESG:</b> Ensuring ethics in our supply chain</p> <p><b>SR:</b> Ethical culture</p> <p><b>Approval</b></p> <p>Policy commitments are approved at the most senior level, with some forming part of our Board Committee's terms of reference (e.g. the UN Global Compact is included in our Social and Ethics Committee terms of reference)</p>	<p>Read about our application of King IV in our shareholder report.</p> <p>Read about our commitment to the UN Global Compact online<sup>1</sup>.</p> <p>Read about our commitment to the UN Universal Declaration of Human Rights online<sup>2</sup>.</p> <p>Read about our commitment to the UN Sustainable Development Goals and the TCFD in our ESG report.</p> <p>Read about our CDP performance and disclosures online<sup>3</sup>.</p> <p>PG 115</p> <p>PG 118</p> <p>PG 6</p>

1. <https://unglobalcompact.org/what-is-gc/participants/18053-Netcare-Limited>.

2. [https://www.netcare.co.za/Portals/0/Investor%20Relations/Governance/JSSE%20SRI/Environmental%20Survey/E3\\_UDHR.pdf?ver=2017-05-15-152310-103#:~:text=Two%20key%20principles%20in%20the,which%20Netcare%20is%20a%20signatory.](https://www.netcare.co.za/Portals/0/Investor%20Relations/Governance/JSSE%20SRI/Environmental%20Survey/E3_UDHR.pdf?ver=2017-05-15-152310-103#:~:text=Two%20key%20principles%20in%20the,which%20Netcare%20is%20a%20signatory.)

3. <https://www.cdp.net/en/responses/13019>.

# 2023 GRI content index continued

Code	Description	Section reference or explanatory notes	Page reference
<b>Strategy, policies and practices</b> <small>continued</small>			
2-23 2-24	Policy commitments Embedding policy commitments continued	<p><b>Scope</b></p> <p>Our ESG policy commitments extend across all of our operations, and we work with suppliers to ensure that our values and commitments are represented in their activities (e.g. working with suppliers to quantify and reduce their emissions and environmental impacts, partnering with suppliers who demonstrate good broad-based black empowerment performance where feasible).</p> <p>Read about the application of our commitments in:</p> <p><b>ESG:</b> ESG governance overview  <b>ESG:</b> Our environmental sustainability programme  <b>ESG:</b> Our social transformation imperatives  <b>ESG:</b> Driving socioeconomic inclusion in our sector  <b>ESG:</b> Ensuring ethical and compliant business conduct  <b>ESG:</b> Ensuring ethics in our supply chain  <b>SR:</b> Ethical culture</p> <p><b>Communication</b></p> <p>Our commitments to high levels of ethics, human rights, non-discrimination, anti-fraud, bribery and corruption, and competition law compliance are reinforced through training and awareness programmes for our employees. Suppliers are made aware of our priorities through the contracting process and through environmental and social impact assessments.</p> <p>Read about this in:</p> <p><b>ESG:</b> Ensuring ethical and compliant business conduct  <b>ESG:</b> Ensuring ethics in our supply chain  <b>SR:</b> Ethical culture</p>	<p>PG 13  PG 43  PG 92  PG 103  PG 115  PG 118  PG 6</p>
2-25 2-26	Process to remediate negative impacts Mechanisms for seeking advice and raising concerns	<p><b>ESG:</b> Environment: minimising our impact on our planet for a better future for all  <b>ESG:</b> Curating a meaningful and engaging employee experience  <b>ESG:</b> Ensuring fairness in the workplace  <b>ESG:</b> Ensuring ethical and compliant business conduct  <b>ESG:</b> Ensuring ethics in our supply chain  <b>ESG:</b> Cultivating a diverse and inclusive workplace  <b>SR:</b> Ethical culture  <b>SR:</b> Effective control</p>	<p>PG 38  PG 79  PG 82  PG 115  PG 118  PG 99  PG 6  PG 16</p>
2-27	Compliance with laws and regulations	<p><b>ESG:</b> Our FY 2023 governance performance  <b>ESG:</b> Ensuring ethical and compliant business conduct  <b>SR:</b> Ethical culture  <b>SR:</b> Compliance governance</p> <p>There were no significant fines or non-monetary sanctions for non-compliance with laws and regulations recorded in FY 2023.</p>	<p>PG 114  PG 115  PG 6  PG 28</p>
2-28	Membership associations	<p>Hospital Association of South Africa.  Global Green and Healthy Hospital Network  SA Future Nursing Workforce Project  Business Unity South Africa  Business for South Africa</p>	<p>None</p>

Code	Description	Section reference or explanatory notes	Page reference
<b>Stakeholder engagement</b>			
2-29	Approach to stakeholder engagement	<b>ESG:</b> Our stakeholder concerns and expectations <b>IR:</b> Our stakeholders <b>SR:</b> Legitimacy	PG 20 PG 56 PG 35
2-30	Collective bargaining agreements	<b>ESG:</b> Ensuring fairness in the workplace  In the interest of promoting fairness and enhancing pay parity, employees not covered by recognised trade unions receive the same adjustments and benefits as those represented by recognised trade unions.	PG 82

### GRI 3: Material topics 2021

3-1	Process to determine material topics	<b>ESG:</b> Our environmental, social and governance report <b>ESG:</b> Our material matters	PG 4 PG 18
3-2	List of material topics	<b>IR:</b> Our material matters	PG 1
3-3	Management of material topics	<b>IR:</b> Our report  Information on how we manage our material matters and impacts is distributed across the reporting suite as the material matters are used to inform the composition of the reports. The integrated report provides the broadest coverage of our material matters, primarily detailing how these are managed in the performance sections of the report. The ESG report details ESG-related material matters – how these are managed are likewise presented in the performance sections of the report. The shareholder and quality reports have narrower scopes and report on how related material matters are managed.	PG 2

### GRI 201: Economic performance 2016

201-1	Direct economic value generated and distributed	<b>IR:</b> Overview of strategic progress <b>IR:</b> Social and relationship capital <b>IR:</b> Our people <b>IR:</b> Chief financial officer's review	PG 79 PG 108 PG 135 PG 170
201-2	Financial implications and other risks and opportunities due to climate change	<b>ESG:</b> Our ESG risks and opportunities <b>ESG:</b> Our environmental sustainability programme <b>IR:</b> Our risks and opportunities Climate and Water CDP	PG 26 PG 43 PG 65 Online <sup>1</sup>
201-3	Defined benefit plan obligations and other retirement plans	<b>FS:</b> Full annual financial statements	Online
201-4	Financial assistance received from government	No financial assistance was received from government over the course of FY 2023.	

### GRI 202: Market presence 2016

202-2	Proportion of senior management hired from the local community	<b>ESG:</b> Ensuring fairness in the workplace	PG 82
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1. <https://www.cdp.net/en/responses/13019>.

# 2023 GRI content index continued

Code	Description	Section reference or explanatory notes	Page reference
<b>GRI 203: Indirect economic impacts 2016</b>			
203-2	Significant indirect economic impacts	<b>ESG:</b> Environment: minimising our impact on our planet for a better future for all <b>ESG:</b> Social: caring for our people, our patients, and our country <b>IR:</b> Overview of strategic progress <b>IR:</b> Social and relationship capital <b>IR:</b> Our people <b>IR:</b> Chief financial officer's review	PG 38  PG 64  PG 79 PG 108 PG 135 PG 170
<b>GRI 204: Procurement practices 2016</b>			
204-1	Proportion of spending on local suppliers	<b>ESG:</b> Our FY 2023 social transformation performance <b>ESG:</b> Driving socioeconomic inclusion in our sector <b>IR:</b> Suppliers	PG 67 PG 103 PG 125
<b>GRI 205: Anti-corruption 2016</b>			
205-1	Proportion of spending on local suppliers	Corruption risk is assessed across the Group and no significant risks relating to corruption have been identified other than minor exposure to bribes, kickbacks and gratuities.	
205-2	Communication and training about anti-corruption policies and procedures		
205-3	Confirmed incidents of corruption and actions taken		<b>ESG:</b> ESG governance overview PG 13 <b>ESG:</b> Our FY 2023 governance performance PG 114 <b>ESG:</b> Ensuring ethical and compliant business conduct PG 115 <b>IR:</b> Governance overview PG 35 <b>SR:</b> Ethical culture PG 6
<b>GRI 206: Anti-competitive behaviour 2016</b>			
206-1	Legal actions for anti-competitive behaviour, antitrust, and monopoly practices	There were no pending actions for anti-competitive behaviour, antitrust, and monopoly practices for FY 2023.	None
<b>GRI 301: Materials 2016</b>			
301-1	Materials used by weight or volume	No materials are used in the provision of our services.	None
<b>GRI 302: Energy 2016</b>			
302-1	Energy consumption within the organisation	<b>ESG:</b> Progress against our 2013 – 2023 environmental sustainability strategy	PG 40
302-3	Energy intensity	<b>ESG:</b> Our FY 2023 environmental sustainability performance	PG 41
302-4	Reduction of energy consumption	<b>ESG:</b> Optimising efficiencies and investing in renewable energy <b>IR:</b> Natural capital <b>IR:</b> Manufactured capital Climate and Water CDP	PG 52 PG 161 PG 155 Online <sup>1</sup>

1. <https://www.cdp.net/en/responses/13019>.

Code	Description	Section reference or explanatory notes	Page reference
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### GRI 303: Water and effluents 2018

303-1	Interactions with water as a shared resource	<b>ESG:</b> ESG governance overview	PG 13
303-2	Management of water discharge-related impacts	<b>ESG:</b> Progress against our 2013 – 2023 environmental sustainability strategy	PG 40
303-3	Water withdrawal	<b>ESG:</b> Our FY 2023 environmental sustainability performance	PG 41
303-4	Water discharge	<b>ESG:</b> Reducing consumption and minimising our impact on SA's freshwater reserves	PG 60
303-5	Water consumption	<b>IR:</b> Natural capital <b>IR:</b> Manufactured capital Climate and Water CDP	PG 161 PG 155 Online <sup>1</sup>

### GRI 304: Biodiversity 2016

304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	No operational sites owned, leased or managed are located in, or adjacent to, protected areas or areas of high biodiversity value outside protected areas.  Our operations have no significant impacts on biodiversity.	None
304-2	Significant impacts of activities, products, and services on biodiversity		

### GRI 305: Emissions 2016

305-1	Direct (Scope 1) GHG emissions	<b>ESG:</b> ESG governance overview	PG 13
305-2	Energy indirect (Scope 2) GHG emissions	<b>ESG:</b> Progress against our 2013 – 2023 environmental sustainability strategy	PG 40
305-3	Other indirect (Scope 3) GHG emissions	<b>ESG:</b> Our FY 2023 environmental sustainability performance	PG 41
305-4	GHG emissions intensity	<b>ESG:</b> Reducing our emissions	PG 49
305-5	Reduction of GHG emissions	<b>IR:</b> Natural capital <b>IR:</b> Manufactured capital	PG 161 PG 155
		Climate and Water CDP which also reports our Scope 1 methane, nitrous oxide and hydrofluorocarbon emissions.  Note: we also report totals for our emissions falling outside of the Kyoto Protocol in the environment section of our ESG report and	Online <sup>1</sup>

### GRI 306: Waste 2020

306-1	Waste generation and significant waste-related impacts	<b>ESG:</b> ESG governance overview	PG 13
306-2	Management of significant waste-related impacts	<b>ESG:</b> Progress against our 2013 – 2023 environmental sustainability strategy	PG 40
306-3	Waste generated	<b>ESG:</b> Our FY 2023 environmental sustainability performance	PG 41
306-4	Waste diverted from disposal	<b>ESG:</b> Reducing waste sent to landfill	PG 55
306-5	Waste directed to disposal	<b>IR:</b> Natural capital <b>IR:</b> Manufactured capital	PG 161 PG 155

1. <https://www.cdp.net/en/responses/13019>.

# 2023 GRI content index continued

Code	Description	Section reference or explanatory notes	Page reference
<b>GRI 308: Supplier environmental assessment 2016</b>			
308-2	Negative environmental impacts in the supply chain and actions taken	<b>ESG:</b> ESG governance overview <b>ESG:</b> Our FY2023 governance performance <b>ESG:</b> Ensuring ethics in our supply chain	PG 13 PG 114 PG 118
<b>GRI 401: Employment 2016</b>			
401-1	New employee hires and employee turnover	<b>ESG:</b> Ensuring fairness in the workplace <b>IR:</b> Our people	PG 82 PG 135
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	<b>ESG:</b> Fair, responsible and competitive remuneration and retention	PG 89
401-3	Parental leave	<b>ESG:</b> Fair, responsible and competitive remuneration and retention	PG 89
<b>GRI 402: Labour/management relations 2016</b>			
402-1	Minimum notice periods regarding operational changes	<b>ESG:</b> Fair, responsible and competitive remuneration and retention	PG 89
<b>GRI 403: Occupational health and safety 2018</b>			
403-1	Occupational health and safety management system	While we do not measure our safety performance in line with GRI's breakdown by region and gender, OHS and employee wellbeing are important elements of our Consistency of Care strategy and our human resources objectives.  Safety, health, environment and quality (SHEQ) activities are supported by the SafeCyte digital platform, which is used to manage the governance structures for quality management, OHS and integrated waste management to ensure regulatory compliance. We continue to do extensive work to standardise our SHEQ operational procedures and practices across the Group. SHEQ is overseen by the Consistency of Care Committee.  For more information on OHS: <b>ESG:</b> Our FY 2023 people performance <b>ESG:</b> Supporting our people's health, safety, resilience and wellbeing <b>IR:</b> Our people <b>QR:</b> Governance	
403-2	Hazard identification, risk assessment, and incident investigation		
403-3	Occupational health services		
403-4	Worker participation, consultation, and communication on OHS		
403-5	Worker training on occupational health and safety		
403-6	Promotion of worker health		PG 66
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		PG 73 PG 135 PG 42
403-8	Workers covered by an occupational health and safety management system		
403-9	Work-related injuries		
403-10	Work-related ill health		



Code	Description	Section reference or explanatory notes	Page reference
<b>GRI 404: Training and education 2016</b>			
404-2	Programmes for upgrading employee skills and transition assistance programmes	<b>ESG:</b> Our FY 2023 people performance <b>ESG:</b> Driving blended learning and development and talent management initiatives <b>IR:</b> Our people	PG 66 PG 84 PG 135
404-3	Percentage of employees receiving regular performance and career development reviews	<b>ESG:</b> Fair, responsible and competitive remuneration and retention	PG 89
<b>GRI 405: Diversity and equal opportunity 2016</b>			
405-1	Diversity of governance bodies and employees	<b>ESG:</b> Our FY 2023 people performance <b>ESG:</b> Driving blended learning and development and talent management initiatives <b>IR:</b> Board of directors <b>IR:</b> Executive Committee <b>IR:</b> Our people	PG 66 PG 84 PG 26 PG 32 PG 135
405-2	Ratio of basic salary and remuneration of women to men	<b>SR:</b> Remuneration report	PG 38
<b>GRI 406: Non-discrimination 2016</b>			
406-1	Incidents of discrimination and corrective actions taken	<b>ESG:</b> Cultivating a diverse and inclusive workplace <b>ESG:</b> Ensuring ethical and compliant business conduct <b>SR:</b> Ethical culture	PG 99 PG 15 PG 6
<b>GRI 407: Freedom of association and collective bargaining 2016</b>			
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<b>ESG:</b> Ensuring ethical and compliant business conduct <b>ESG:</b> Ensuring ethics in our supply chain	PG 115 PG 118
<b>GRI 408: Child labour 2016 &amp; GRI 409: Forced or compulsory labour 2016</b>			
408-1	Operations and suppliers at significant risk for incidents of child labour	<b>ESG:</b> Ensuring ethical and compliant business conduct <b>ESG:</b> Ensuring ethics in our supply chain <b>SR:</b> Ethical culture	PG 115 PG 118 PG 6
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour		
<b>GRI 411: Rights of indigenous peoples 2016</b>			
411-1	Incidents of violations involving rights of indigenous peoples	We do not currently distinguish between discrimination and violations of rights of indigenous peoples.	None

# 2023 GRI content index continued

Code	Description	Section reference or explanatory notes	Page reference
<b>GRI 413: Local communities 2016</b>			
413-1	Operations with local community engagement, impact assessments, and development programmes	<b>ESG:</b> Our FY 2023 social transformation performance <b>ESG:</b> Caring for the health of our communities <b>IR:</b> Society	PG 67 PG 108 PG 128
<b>GRI 414: Supplier social assessment 2016</b>			
414-2	Negative impacts in the supply chain and actions taken	<b>ESG:</b> Our FY 2023 governance performance <b>ESG:</b> Ensuring ethics in our supply chain	PG 114 PG 118
<b>GRI 415: Public policy 2016</b>			
415-2	Political contributions	No political contributions were or have been made by Netcare.	None
<b>GRI 416: Customer health and safety 2016</b>			
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	<b>ESG:</b> Our FY 2023 governance performance	PG 114
<b>GRI 417: Marketing and labelling 2016</b>			
417-3	Incidents of non-compliance concerning marketing communications	<b>ESG:</b> Our FY 2023 governance performance	PG 114
<b>GRI 418: Customer privacy 2016</b>			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	<b>ESG:</b> Our FY 2023 governance performance <b>ESG:</b> Protecting our data and our stakeholders' privacy <b>IR:</b> Digital transformation and data	PG 114 PG 119 PG 146