

3.8 Appendices

3.8.1 SASB healthcare delivery cross-reference table

The Sustainability Accounting Standards Board (SASB) is an American non-profit organisation that has developed a system for classifying industries according to their ESG risks and opportunities. The SASB standards identify environmental, social and governance issues related to the financial performance of each industry, in order to propose indicators of the company's value that are relevant to both investors and companies. As the SASB standards are based on American practices and regulations, some of the indicators are therefore not applicable to the Group.

Clariane has published a reconciliation of the data included in the Universal Registration Document with the SASB Healthcare Delivery standard, to which the Group adheres.

However, the Healthcare Delivery activity is only one component of the Group's business (described in chapter 1 of this Universal Registration Document). The residents and patients of the Group's healthcare and nursing facilities are monitored medically (mainly for chronic pathologies); the Group's surgical clinics are all located in Italy. Some of the indicators of this standard do not, therefore, apply to the Group's business. In such cases, the Group has proposed, where possible, an alternative indicator to address the topic.

SASB Code	SASB metric	SASB category	SASB measurement unit	2023	
				Information disclosed by Clariane	URD section
Energy management					
HC-DY-130a.1	(1) Total energy consumed (2) Percentage of grid electricity (3) Percentage of renewable energy	Quantitative	Gigajoules (GJ) Percentage (%)	(1) Clariane publishes the total energy consumed in kWh: Total energy consumption: 737,493,507 kWh in 2023. (2) 37% electricity. (3) Clariane does not publish the consolidated percentage of renewable energy sources. In 2023, the share of solar in its energy mix was 0.6% For more information, see the following paragraph.	3.6.3
Waste management					
HC-DY-150a.1	Total amount of medical waste percentage (a) incinerated, (b) recycled or treated and (c) landfilled	Quantitative	Metric tons (t)	The quantity of infectious medical waste collected in 2023 was 87,434 kg in France, Spain and Belgium (see following paragraph). This waste is collected and processed using regulatory channels in the countries in which Clariane operates. Clariane does not have information on this processing.	3.6.4.4.2
HC-DY-150a.2	Total quantity of: (1) pharmaceutical waste and (2) non-hazardous pharmaceutical waste, percentage (a) incinerated, (b) recycled or treated, and (c) landfilled	Quantitative	Metric tons (t) Percentage (%)	(1) (2) Clariane does not disclose this type of information. In the countries where the Group operates, the recovery and destruction of pharmaceutical waste is governed by regulations and is the responsibility of the states and pharmacies, which set up appropriate collection systems for unused or expired drugs, in accordance with EU Directive 2004/27/EC of 31 March 2004.	

SASB Code	SASB metric	SASB category	SASB measurement unit	2023	
				Information disclosed by Clariane	URD section
Patient privacy and electronic medical records					
HC-DY-230a.1	Percentage of electronic patient medical records (EMR) meeting the “significant use” requirements	Quantitative	Percentage (%)	100% of resident and patient records are digitised. More information can be found in the opposite paragraph.	
HC-DY-230a.2	Description of policies and practices to secure protected client health records (PHI) and other personally identifiable information (PII)	Discussion and analysis		Clariane publishes information on risk management relating to information systems, cyber security and personal data protection that may impact its residents and patients, as well as details of its Group personal data protection and cybersecurity policies (in accordance with the GDPR). This information can be found in the following paragraphs.	2.1.5 3.2.7.1
HC-DY-230a.3	(1) Number of data breaches, (2) percentage involving (a) personally identifiable information (PII) only and (b) protected health records (PHI), (3) Number of affected customers in each category, (a) PII only and (b) PHI	Quantitative	Number Percentage (%)	(1) 18 cases of data breaches were recorded in 2023 (the increase compared to 2022 is due to the development in all countries of a culture of reporting and transparency, linked to the deployment of processes for managing and reporting data breaches. (2) (a) 70% involving nominative data (b) 48% concerning protected health information. (3) Clariane does not publish the number of customers concerned in each category. More information on the Group's strategy in terms of personal data protection and cybersecurity are available in the opposite paragraph.	3.2.7.1
HC-DY-230a.4	Total amount of financial losses as a result of legal proceedings associated with data privacy and data security	Quantitative	Monetary value	No financial losses were attributable to legal proceedings associated with data privacy or data security.	
Accessibility of services for low-income patients					
HC-DY-240a.1	Discussion on the strategy for managing the combination of patient' situations in terms of insurance	Discussion and analysis		This indicator is not applicable in the European context.	Not applicable
HC-DY-240a.2	Disproportionate Share Hospital (DSH) (Hospitals serving a disproportionate proportion of patients covered by Medicare) adjustment payments received	Quantitative	Monetary value	This indicator is not applicable in the European context.	Not applicable

SASB Code	SASB metric	SASB category	SASB measurement unit	2023	
				Information disclosed by Clariane	URD section
Quality of care and patient satisfaction					
HC-DY-250a.1	Average total hospital performance score in terms of value-added purchases and domain scores, for all facilities	Quantitative	Number	This indicator is not applicable in the European context.	Not applicable
HC-DY-250a.2	Number of Serious Reportable Events (SRE) as defined by the National Quality Forum (NQF)	Quantitative	Percentage (%)	Clariane publishes the frequency rate of Serious Adverse Events (SAEs) relating to the health, safety and security of residents and patients, according to its own standards. The definition of SAEs is common to all Group entities. The ratio was 0.59 per 10,000 billed days in 2023. Further information can be found in the following paragraph.	3.2.7.2
HC-DY-250a.3	HAC score (nosocomial infection rate) by hospital	Quantitative	Number	<p>Nosocomial illnesses are reportable illnesses, which must be reported to the authorities and monitored as SAEs.</p> <p>However, Clariane does not monitor nosocomial illnesses separately from other SAEs related to treatment. It is not, therefore, possible to provide an infection rate.</p> <p>For the healthcare facilities, the Group's countries concerned define a policy for the prevention and control of infections in hospitals, in accordance with local regulations, and have dedicated prevention and treatment protocols. Each clinic has a healthcare-associated infections control committee.</p> <p>In the Group's surgical clinics (only present in Italy), the prevention of nosocomial infections is integrated into the risk management system through specific procedures (such as prophylaxis and monitoring of patients during their stay). Cases of infection are recorded in the patient's medical records, are reported to the Risk Manager and are reviewed during internal audit meetings.</p>	
HC-DY-250a.4	Excess readmission rate by hospital	Quantitative	Ratio	This indicator is not considered applicable as Clariane does not operate any hospital activities.	Not applicable
HC-DY-250a.5	Scale of the adjustment of payments for readmission under the Hospital Readmissions Reduction Programme (HRRP)	Quantitative	Monetary value	This indicator is not considered applicable in the context of European legislation.	Not applicable

SASB Code	SASB metric	SASB category	SASB measurement unit	2023	
				Information disclosed by Clariane	URD section
Management of controlled substances					
HC-DY-260a.1	Description of policies and practices for managing the number of prescriptions issued for controlled substances	Discussion and analysis		Clariane follows the regulations in force in the European market. All drugs are subject to marketing authorisation. The drugs dispensed by the Group's facilities have been prescribed by doctors. The drug circuit, from prescription to administration, complies with the legislation in force in each country and recommendations on the proper use of drugs.	
HC-DY-260a.2	Percentage of controlled substance prescriptions written for which a request was sent to a Prescription Drug Monitoring Programme (PDMP) database	Quantitative	Percentage (%)	This indicator is not considered applicable in the context of European legislation.	
Pricing and billing transparency					
HC-DY-270a.1	Description of policies or initiatives to ensure that patients are properly informed about the price before undergoing an operation	Discussion and analysis		For Italy (the only country where the Group has surgical clinics), the cost of the operation is presented and validated in advance by the patient. Depending on the type of surgical procedure, the pricing may be determined by each clinic, which sets its prices out in a contract presented to the patient for validation (the cost depends on the implant, the equipment used, the costs of the staff and doctors, as well as the operating room). The cost borne by patients also depends on the rates and reimbursements charged by their insurance companies.	Regulations and pricing table – chapter 8
HC-DY-270a.2	Discussion on the provision of pricing information for services to the public	Discussion and analysis		Information on the details of the regulations and provisions governing pricing and financing of healthcare and nursing activities in each country where the Group operates can be found in chapter 8 of the Universal Registration Document.	Regulations and pricing table – chapter 8
HC-DY-270a.3	Number of the entity's 25 most common services for which pricing information is publicly available, percentage of total services performed (by volume) represented by these services	Quantitative	Number Percentage (%)	This indicator is not considered relevant due to the Group's activities.	

SASB Code	SASB metric	SASB category	SASB measurement unit	2023	
				Information disclosed by Clariane	URD section
Employee health and safety					
HC-DY-320a.1	(1) Frequency rate of workplace accidents (TRIR) and (2) days away, restricted or transferred (DART)	Quantitative	Rate	(1) Frequency rate: 37 in 2023 (vs. 41 in 2022). (2) The corresponding indicator is the severity rate: 1.36 (vs. 1.54 in 2022) Further information can be found in the following paragraph.	3.3.2.2
Employee recruitment, training and retention policy					
HC-DY-330a.1	(1) Voluntary and (2) involuntary employee turnover rate for: (a) doctors, (b) non-doctor healthcare professionals, and (c) all other employees	Quantitative	Rate	(1) Clariane discloses the overall turnover rate for the Group: 21.5% (2) Clariane does not disclose detailed information on turnover rates by category.	
HC-DY-330a.2	Description of talent recruitment and retention efforts for healthcare professionals	Discussion and analysis		Clariane publishes its human resources strategy relating to the attractiveness, recruitment and retention of employees, which breaks down as follows: <ul style="list-style-type: none"> • rallying employees around an ambitious social foundation; • internal social promotion at the heart of Clariane's employer promise • a motivating social contract focused on fulfilment at work; • anticipating and taking appropriate action in view of the talent shortage in the sector; • qualifying training paths. Clariane hires through internal and external channels and invests in skills development. Internally, the Group is committed to qualifying training paths, in particular the validation of acquired experience and apprenticeships. Externally, the Group recruits via announcements or partnerships, or using innovative retraining schemes. It also carries out numerous initiatives to allow people seeking professional integration to discover its occupations. To learn more about these policies, as well as the Group's measures to promote well-being and quality of life at work, please refer to the paragraphs opposite.	3.3