

October 21, 2025

International Finance Corporation  
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Washington, D.C. 20433

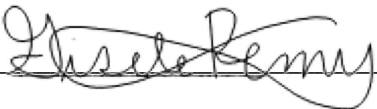
Attention:  
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**Summary of Investment Information (SII) and Social Review Summary (ESRS), and Environmental and Social Action Plan (ESAP) for Auna S.A.**  
**Project ID 51200**

We hereby confirm that we reviewed the SII, ESRS and ESAP document, dated on October 21, 2025 in relation to the above project. Please take this letter to confirm that:

- We approve the text of the SII, ESRS and ESAP and confirm that the texts are consistent with our project plans;
- We have no objection to the release of the SII, ESRA and ESAP to IFC's Board of Directors;
- We have no objection to the SII being made available to interested parties (including the general public) through appropriate World Bank Group country offices and via the IFC website. We understand that if the SII needs to be updated, the revised text will be issued to us for prior approval

Signed on behalf of : Auna S.A.

By: 

Signed on behalf of : Grupo Salud Auna Mexico S.A. de C.V.

By: 

## **I. Summary of Investment Information (SII)**

### **Description of the Project (Summary Of Investments)**

Grupo Salud Auna Mexico S.A. de C.V. and Auna S.A. (“Auna” or the “Group”), an integrated healthcare group providing medical services and specialized healthcare insurance plans, has requested IFC to support Auna’s expansion and reprofiling of the Group’s debt associated with operations in Mexico, Peru, and Colombia.

Founded in 1989, Auna has built one of the largest integrated healthcare platforms consisting of a network of healthcare services facilities and a portfolio of oncology, dental, vision and general health plans. Auna’s network included 31 healthcare facilities with a total of 2,323 beds across Mexico, Peru and Colombia and 1.4 million health plan members in Peru.

### **Project Sponsor and Shareholders of Project Company**

Auna’s controlling shareholders include entities affiliated with the Peruvian private equity fund Enfoca, which holds a 43.3% stake and led Auna’s IPO on the NYSE in March 2024. The free float represents 40.6% of the shares, with the majority held by institutional investors such as AFP Integra (12.2%) and Grupo Vazol (9.8%).

### **Total Project Cost and Amount and Nature of IFC’s Investment**

IFC’s proposed investment will consist of (i) a senior A loan to Grupo Salud Auna Mexico S.A. De C.V. of up to MXN1,500 million (approximately US\$75 million), and (ii) a purchase by IFC, for its own account, for an amount of up to US\$ 43 million of senior bonds issued by Auna S.A.

### **Project Location**

The Project will be developed in Mexico, Peru and Colombia.

### **Expected Development Impact of the Project**

The most significant, expected project level outcomes are increased access to care in Mexico, Peru, and Colombia. At the market level, the most significant expected market-level outcomes sustaining the development of Mexico’s private healthcare services market. By expanding its value-based care model that combines hospitals, clinics, diagnostics, and insurance, the Company is expected to deepen the adoption of value healthcare models by competitors and result in better integrated care, especially oncology care.

### **IFC's Expected Role & Additionality**

Financial Additionality is provided through IFC's role in mobilizing private investment, which is expected to attract additional funds from commercial investors. Non-financial additionality is provided through: (i) standard setting, through guidance to strengthen the Company's capacity to manage E&S risks inherent to healthcare companies, in accordance with IFC's performance standards, and (ii) Knowledge, Innovation, & Capacity Building, in which the Company will benefit from access to IFC's knowledge of the healthcare sector and access to IFC's regional networks and relationships to support its expansion.

### **Environmental and Social Categorization Rationale - Environment Category (B - Limited )**

Please refer to the Environmental and Social Review Summary (ESRS) linked to this project SII in the IFC's project disclosure website.

### **Description of Main Environmental & Social Risks and Impacts of the Project**

Please refer to the Environmental and Social Review Summary (ESRS) linked to this project SII in the IFC's project disclosure website.

### **Environmental and Social Action Plan**

Refer to the E&S Action Plan tab in the ESRS on the SPI (publishing) site.

### **For inquiries and comments about the project contact**

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## II. Environmental and Social Review Summary

### Overview of IFC's Scope of Review

In October 2025, IFC conducted an in-person visit to a limited sample of Auna's hospital portfolio, which included three facilities in Monterrey, Mexico, (Doctors Hospital East, OCA, and Doctors Hospital Monterrey), and two in Medellín, Colombia, (Clínica Las Américas and Clinica Las Americas Sede Sur). The visit involved on-site meetings with Auna personnel, complemented by a virtual tour. In addition, several of the Auna management team members interviewed were from the Company's operations in Peru. IFC's review focused on environmental, social, health, and safety (E&S) matters, based on information provided by the Company. This covered the E&S organizational structure, relevant policies and procedures, contractor management practices, and human resources (HR) documentation, among others. The appraisal focused on how corporate level procedures and policies are cascaded down to the facility level across the portfolio.

The appraisal primarily assessed Auna's corporate approach to managing E&S. All Environmental and Social Action Plan (ESAP) measures are designed to strengthen the corporate management system, with sufficient time allocated for implementation at the individual healthcare facility level. Throughout the supervision of this investment, IFC will collaborate with Auna to ensure that the enhanced ESMS corporate requirements are effectively cascaded to each facility.

### Identified Applicable Performance Standards

While all Performance Standards (PS) are applicable to this investment, IFC's environmental and social due diligence indicates that the investment will have impacts that must be managed in a manner consistent with the following Performance Standards.

- PS1: Assessment and Management of Environmental and Social Risks and Impacts
- PS2: Labor and Working Conditions
- PS3: Resource Efficiency and Pollution Prevention
- PS4: Community Health, Safety, and Security

### Environmental & Social Categorization and Rationale

This is a Category B project according to IFC's Policy on Environment and Social Sustainability (2012). Based on information reviewed by IFC, the proposed project will have limited adverse E&S impacts that are few, site specific, largely reversible and readily addressed through existing mitigation measures and good international industry practices (GIIP). Key E&S issues and risks associated with the project include: (i) management and monitoring systems at the corporate level to assess and manage E&S risks and impacts associated with operations, as well as those related to the portfolio expansion funded under the project; (ii) consistent management of labor and working conditions and occupational health and safety (OHS), including contractor management; (iii) life and fire safety (L&FS) risk management; (iv) emergency planning and response; (v) monitoring and management of air emissions, waste, wastewater and hazardous materials; (vi) monitoring and prevention of sexual exploitation, abuse, and sexual harassment (SEAH); and, (vii) grievance management.

## **Environmental and Social Mitigation Measures**

IFC's appraisal considered the environmental and social management planning process and documentation for the Project and gaps, if any, between these and IFC's requirements. Where necessary, corrective measures, intended to close these gaps within a reasonable period of time, are summarized in the paragraphs that follow and (if applicable) in an agreed Environmental and Social Action Plan (ESAP). Through the implementation of these measures, the Project is expected to be designed and operated in accordance with Performance Standards and objectives.

### **PS1: Assessment and Management of Environmental and Social Risks and Impacts**

#### *Environmental and Social Management System*

Auna has a sustainability strategy designed to address patients, members, employees, the community, and the environment. The Company manages E&S risks in line with national laws and standards. E&S policies and procedures at the corporate level include a Risk Policy and Risk Manual, Environmental Policy, Health and Safety Policy, Patient Safety Policy, Sexual Harassment Prevention Policy, Code of Conduct, Diversity, Equity and Inclusion Policy (DEI) Policy, Anti-corruption Policy.

To strengthen its E&S management in line with IFC PS and as outlined in ESAP#1, Auna will build upon its existing policies to develop a corporate Environmental and Social Management System (ESMS). This ESMS will be aligned with the IFC PS, the World Bank Group (WBG) General Environmental, Health, and Safety (EHS) Guidelines (2007), and the WBG Guidelines for Health Care Facilities (2007) (the "relevant WBG Guidelines"). The system will be implemented across all healthcare facilities in the portfolio, commensurate to the scale and potential impacts of each operation.

Before acquiring a hospital, Auna's Mergers and Acquisitions Committee reviews potential risks, including E&S considerations per national law. Similarly, if land purchases are planned, due diligence is performed by legal advisors. For such scenarios, as per ESAP#2, Auna will develop a corporate E&S Due Diligence Procedure to ensure that E&S risks and impacts are adequately identified. For infrastructure projects or remodeling at existing facilities within the portfolio, Auna complies with legal requirements to assess the potential E&S impacts and risks. Building on the Company's current E&S risk matrix, Auna will, as part of ESAP#1, develop an E&S Risk Assessment and Management Procedure to systematically identify and mitigate E&S impacts and risks in projects. Both new procedures will be developed in accordance with the requirements of the IFC PS and relevant WBG Guidelines.

#### *Organizational Capacity and Competency*

Auna's sustainability management is led by a Corporate Manager of Sustainability and Communications, supported by an ESG Leader who coordinates initiatives across the organization. An environmental specialist monitors key indicators and compliance, while an analyst develops and implements action plans. The Corporate Human Resources Manager oversees OHS and labor matters, while the Corporate Compliance team ensures adherence to the Code of Conduct. Each country has dedicated environmental and OHS advisors to ensure compliance with national regulations and standards. National purchasing teams manage contractor oversight. As per ESAP#3, Auna will appoint a qualified EHS Coordinator/Manager with expertise in management systems, IFC PS, and the E&S national requirements of at least one country of operation. This role will lead the development, implementation, and maintenance of the corporate ESMS

and associated E&S programs, plans, and procedures, while supporting facilities and country teams in local implementation.

### Emergency Response Planning

Auna has a corporate-level business continuity plan, and each healthcare facility establishes emergency response plans in line with applicable legal requirements, including relevant risks associated with natural disasters. In all countries of operations, each facility has prepared and implemented a documented Internal Civil Protection Program (ICPP) in line with state/national law and standards, which includes assessment of emergency scenarios, structural safety, emergency response procedures, evacuation plans, communication protocols, training, drills, and coordination with external agencies. Each program is approved by the respective local civil protection authority. Oxygen tanks are managed in accordance with the local legal requirements.

In order to systematically manage emergency preparedness and response (EPR) at the corporate level, as per ESAP#4, Auna will develop and implement a corporate EPR procedure in accordance with the requirements of the IFC PS and relevant WBG Guidelines, focusing on patient safety and shelter in place procedures addressing the methodologies to be used for evacuation of bedridden patients, and specifying the required training of medical and nursing personnel, and emergency management personnel, including security control room, and brigades. The EPR will also address the storage, use, and management of oxygen. The procedure will define the roles and responsibilities to manage EPR across the portfolio. Each hospital will update their local plans as necessary to align with the corporate procedure.

### Monitoring and Review

The Auna Board oversees enterprise risks and opportunities, including sustainability, with strategic governance delegated to a Sustainability Steering Committee of senior executives and advisors. This committee drives the sustainability strategy, allocates resources, monitors KPIs, aligns goals, and manages related risks. Operational delivery is led by the Regional Sustainability Committee, chaired by the Sustainability and Corporate Communications Manager, bringing together cross-functional leaders to review progress and integrate initiatives across the organization. The approach to internal E&S auditing varies by country.

As part of ESAP#1, the Company will develop procedures to monitor and measure effectiveness of its ESMS and compliance with legal and contractual obligations, including E&S key performance indicators (KPIs) and performance targets. In addition, as per ESAP#5, Auna will introduce a third-party E&S auditing procedure to verify compliance with the corporate ESMS at the facility level. The approach will be risk-based, meaning not all facilities will be visited annually; however, all assets will be audited at least once within three years of IFC's commitment. The procedure will include provisions for the development of time-bound corrective actions to address any identified non-compliances with the IFC PS, and the closure of such actions will be subject to agreement with IFC.

## **PS2: Labor and Working Conditions**

Auna has approximately 15,000 direct employees on either fixed term or indefinite contracts, of which approximately 70% are female. The Company makes extensive use of contractors for a range of services, including food preparation, cleaning, security, maintenance tasks, and bed portering, as well as

construction/remodeling projects. For example, in the Medellin area alone, it is estimated that approximately 500 contractors are actively working across the Auna network at any given time. Auna's staffing model varies by country: in Mexico, nurses and a small number of doctors are on payroll while most doctors work independently, bringing their own patients and renting hospital facilities; in Peru, doctors and nurses are employed exclusively by Auna; and in Colombia, they are also on payroll but under non-exclusive arrangements that allow them to work elsewhere. Union presence at Auna also varies by country, while employees are free to associate in unions: Peru has no unions, Mexico has an active union with a collective bargaining agreement in place, and Colombia a union was recently formed in September 2025, with collective bargaining negotiations still in progress.

### Human Resources (HR) Policies and Procedures

Each healthcare facility has its own HR department, while the corporate HR Director has overall responsibility for labor matters. Auna's facilities have each adopted their own Internal Work Regulations (RIT in Spanish), compliant with national law and standards. The relevant IWR, as well as the corporate Code of Conduct and Code of Ethics, are distributed and communicated to employees upon hiring and during onboarding. Corporate policies include Prevention of Sexual Harassment as well as DEI, both of which reinforce Auna's commitment to non-discrimination, equal opportunities, and the protection of workers across all operations. To systematically manage HR at the corporate level, as per ESAP#6, Auna will consolidate, update and implement a corporate HR Handbook and related procedures ensuring compliance with IFC PS2 and local labor requirements, including but not limited to retrenchment, working hours and overtime. Each hospital's policies and procedures will be updated as necessary to align with the new corporate requirements, with oversight from the corporate Head of HR. To protect confidential information, Auna will also prepare an Employee Handbook summarizing rights, obligations, and workplace rules for staff and contractors, in line with IFC PS2 and local law. It will be distributed during induction and annual refresher training.

As required in ESAP#5 Auna will conduct third-party E&S audits including labor aspects, which will address working conditions, working hours, overtime and effective grievance mechanism, among other labor aspects.

### Grievance Mechanism

Auna provides a confidential ethics hotline, supported by Ernst & Young, to report illegal, unethical, or other behavior that violates professional standards. Reports can be submitted anonymously through several channels. This mechanism forms part of the Company's broader ethics and compliance framework, which also includes the Code of Conduct and the Anti-Corruption Policy. Also, Auna has established internal procedures through its DEI Policy and its Regional Policy on the Prevention of Sexual Harassment, which provide zero tolerance and specific reporting channels, protection against retaliation, and define the roles of committees and Human Talent in handling complaints. To strengthen ongoing dissemination efforts of the grievance mechanism and how to access it, as per ESAP#7, Auna will develop and implement a dissemination plan to ensure that both direct and indirect employees are aware of how they may raise concerns.

Grievances related to SEAH are reported through the current grievance mechanisms, investigated and closed. The corporate Policy on the Prevention of Sexual Harassment establishes a formal framework with defined roles and sanctions, guaranteed confidentiality, a focus on protection and non-revictimization, integration of gender and diversity principles, and initial training for committees and delegates. To fully align with IFC PS 2, as per ESAP#8, Auna will develop and implement a corporate procedure to define the

precise internal steps to manage SEAH grievances with a survivor centered approach, including robust protection measures and a referral pathway specifically for survivors. The Company will also ensure that all employees, contractors and third-party workers are informed about the available reporting channels, including through appropriately disseminated materials in designated areas.

### Occupational Health and Safety

Auna states that its OHS program is intended to reduce workplace accidents, prevent injuries, and promote healthy behaviors throughout the organization. The Company operates under a corporate OHS Policy that sets out overarching objectives, while OHS Committees in each country are tasked with implementing these standards locally in accordance with national laws and regulations. A formal hazard identification and risk assessment procedure is applied to all job roles, with findings consolidated into a risk assessment matrix. At the corporate level, safety performance is tracked through consolidated dashboards, which compile country-specific metrics such as accident and incident rates, absenteeism days, and causes of injury. In addition to these corporate-level systems, the review identified a range of country-specific OHS management documents that formalize operational practices. These documents set out structured approaches for hazard identification, risk assessment, medical surveillance, and training schedules. Radiation safety in relation to nuclear medicine activities in all three countries, including cyclotron operations in Mexico, are managed in accordance with applicable national laws and standards.

To strengthen the systematic management of OHS at the corporate level, and in line with ESAP#1, Auna's corporate ESMS will include an update of the OHS policy and associated OHS procedures to meet the requirements of IFC PS and relevant WBG guidelines, ensuring that OHS risk assessment and management reflects the latest GIIP for the sector. Each hospital will then review and revise its own OHS policies and procedures as needed to ensure full alignment with the updated corporate requirements.

### Workers Engaged by Third Parties

The Code of Conduct requires third parties to act ethically and consistently with Company standards. These requirements are reinforced by the DEI, which explicitly extends its principles to suppliers and contractors, and by the Corporate Policy on the Prevention of Sexual Harassment, which also applies to service providers and outsourced personnel.

Auna has an E&S contract annex applicable to all suppliers, but contractor selection and management is generally handled at the national level. In Colombia, for example, the Purchasing Department uses a standard contract template that mandates compliance with E&S regulations. Contractor selection follows a documented "General Purchasing Process," beginning with a Request for Proposal (RFP) sent to at least three suppliers. Before bidding, contractors must pass a pre-qualification process that verifies legal registration, social security compliance, work authorization, and required OHS certifications. Once bids are received, they are evaluated through technical and financial assessments, with technical reviews including E&S legal compliance. Contractors are assigned accountable managers and assessed annually against defined KPIs, which currently are not linked to E&S performance.

In Auna, smaller projects are generally supervised directly by staff, with oversight including site visits from the local OHS department. For larger remodeling projects, the Company engages an external consultant to oversee contractor activities, including compliance with OHS requirements.

In line with ESAP#9, the Company will build upon the existing E&S contract annex to develop and implement a corporate E&S Contractor Management Procedure for its operations. This procedure will include E&S screening for contractor selection, establishing minimum E&S management measures (including OHS, labor and working conditions) and reporting requirements (including KPIs), and defining roles and responsibilities at Auna to oversee performance. These E&S requirements will be included in contractors' contracts, and training sessions for third party employees will be conducted to ensure compliance. The procedure will be applicable to all healthcare facilities, and updates to existing contracts will be carried out, as relevant.

### **PS3: Resource Efficiency and Pollution Prevention**

Auna has introduced multiple energy efficiency and renewable energy measures across its network of facilities, including advanced Building Management Systems for real-time monitoring, LEED-certified facilities in Colombia and Peru, and efficient lighting upgrades such as motion sensors and 100% LED fixtures at Doctors Hospital East (Mexico). Renewable energy procurement represents 25.64% of total electricity use in Colombia and 6.02% at Clínica Auna Arequipa (Peru), contributing to a total portfolio consumption of 81,730 MWh. GHG emissions are monitored across all operations in accordance with the Greenhouse Gas Protocol and ISO 14064-1. In 2024, total emissions (Scopes 1–3) were 22,864.93 tCO<sub>2</sub>e, with the majority attributable to electricity consumption and other indirect sources.

Potable water is sourced mainly from the municipal network, except at the OCA Monterrey hospital, which supplements its supply with groundwater abstracted from an on-site well under a permit allowing up to 60,000 m<sup>3</sup> per year. As per ESAP#1, Auna will develop a corporate water management procedure covering all aspects of water sourcing, use, and conservation across its operations. This procedure will include a specific requirement to conduct hydrogeological studies for any owned wells to assess potential risks of subsidence or reduced water availability for surrounding residential or commercial users.

Wastewater is discharged to the municipal sewerage system and, in certain jurisdictions, undergoes on-site pre-treatment prior to release. Compliance with the maximum permissible limits for the receiving system is verified through testing conducted in accordance with local regulatory requirements. Auna's facilities implement protocols designed to minimize the discharge of chemical waste into the drainage system, in accordance with local standards. Wastewater generated from nuclear medicine and cyclotron operations is collected in lead-lined storage tanks and held on-site. The effluent is stored until radionuclide activity decays to permissible levels, after which it is tested to confirm compliance with authorized discharge limits before being released into the municipal sewer system.

Hazardous and non-hazardous waste, including medical wastes and expired medications, are managed in accordance with authorized waste management plans specific to each healthcare facility and disposal is carried out by a licensed third party as per state/national law. In Colombia, some facilities carry out on-site autoclave treatment to render the waste non-infectious and reduce the volume before it is sent off-site for final disposal. Non-hazardous recyclable waste is sold to recycling companies. There are no onsite incineration facilities.

Remodeling projects will generate wood, metal, plastic, and general waste, as well as waste oil, oil filters, oily rag, used paint, and spent PPE. Waste management in such projects is carried out by the construction contractor in accordance with the project's waste management plan, as per state/national law and standards, which are in accordance with the requirements of IFC PS and relevant WBG Guidelines.

Air emissions are primarily from natural gas-powered boilers and steam generation units, (those in the current portfolio each have capacities below 3 MWth) and testing/use of emergency diesel generators. With respect to remodeling projects, air emissions sources will be primarily from diesel generators and vehicle engines, as well as dust.

Hazardous substances, such as diesel, are stored in dedicated areas. Tanks containing natural gas and medical gas are inspected and certified as per state/national law and standards. Radioactive waste includes solid and liquid materials contaminated with radionuclides. It originates from activities such as organ imaging, tumor localization, radiotherapy, and operation of the cyclotrons in Mexico, and includes glassware, syringes, solutions, and excreta from treated patients. Auna manages radioactive waste in accordance with national requirements and standards. The process involves segregating waste at the point of generation, storing it in appropriately shielded and labeled lead-lined containers, and holding it until the radioisotopes decay to safe levels. Waste is then tested to confirm compliance with permissible radiation limits before final disposal through approved channels.

To systematically identify and mitigate impacts and risks associated with pollution across its operational hospitals, as part of ESAP#1, Auna will develop corporate procedures for managing water, wastewater, waste (including radioactive waste), noise, and dust in accordance with the requirements of the IFC PS and relevant WBG Guidelines. Each healthcare facility will then conduct a gap assessment against these corporate standards, and where gaps exist, timebound corrective action plans will be established.

As part of ESAP#5, the third-party E&S audit protocol will verify the absence of asbestos-containing materials, ozone-depleting substances in older refrigeration or HVAC systems, polychlorinated biphenyls in electrical equipment or transformers, and lead pipes.

#### **PS4: Community Health, Safety and Security**

##### *Community Health and Safety*

Auna is developing a corporate-level infection control guide for implementation across its network, while facility-level management plans already address disease prevention through measures such as specially designed isolation wards for patients with respiratory infections, strict cleaning protocols, and structured infectious waste management procedures. Critical areas are equipped with HEPA filtration systems, and air quality and ventilation are regulated at the national level, with HVAC systems subject to preventive maintenance overseen by either the Quality and Patient Safety Team or the building engineering department, depending on the country and facility. Newer hospitals and retrofitted older facilities include dedicated isolation units with independent ventilation systems and specialized air filtration, fully separated from the rest of the hospital. As part of ESAP#1, Auna will finalize the corporate standard for infection control, setting minimum requirements to protect against airborne infections in line with IFC PS and relevant WBG Guidelines.

For remodeling works, as part of ESAP#9, the Company will include in the corporate E&S Contractor Management Procedure the minimum community health and safety requirements for construction contractors, consistent with the IFC PS and relevant WBG Guidelines. These requirements will address dust control measures, safe routing of workers through hospital premises to prevent contamination, implementation of a transportation safety plan, and effective segregation of the public from workplace hazards.

Auna operates approximately five ambulances across its network, with the remainder of ambulance services provided by third-party contractors. As per ESAP#1, Auna will develop a corporate vehicle safety plan, covering both company-operated vehicles and those run by contracted service providers, in line with the IFC PS and relevant WBG Guidelines.

### *Life and Fire Safety*

The focus of this appraisal was on how L&FS is addressed by the corporate management system complemented by screening a limited sample of hospital assets within the Company's portfolio. Over the course of supervision of this investment, IFC will work with the Auna to ensure that the enhanced corporate L&FS requirements are cascaded down to each healthcare facility, so that all assets become fully aligned with the IFC PS and legal compliance.

The current L&FS infrastructure and systems at Auna facilities are designed in accordance with the local building and fire codes of each country, covering elements such as means of egress, compartmentation, fire suppression, fire detection and alarm systems, exit signage, and emergency lighting. Auna engages independent L&FS specialists to verify that its healthcare facilities are designed, built, and operated in compliance with national building and fire safety regulations. However, some facilities in the portfolio were constructed over different periods, with some designed under older fire codes, which represent the highest L&FS risk. As per ESAP#10, Auna will establish a corporate L&FS Management Plan, including a third-party L&FS auditing protocol, ensuring that all individual healthcare facilities are audited to verify local implementation of the corporate L&FS Management Plan, including the implementation of any pending actions from inspections carried out over the years by the local fire authorities. All facilities will be audited within six months of IFC's commitment.

Based on the results of the L&FS audit explained above, and to standardize the L&FS requirements across Auna's portfolio, as per ESAP#11, the Company will commission a qualified L&FS professional to develop a corporate L&FS Design Manual (part of the L&FS Management Plan), including the accessibility requirements expressed in the WBG General EHS Guidelines and a selected international L&FS code. The Design Manual will include the minimum requirements for: (i) all future healthcare facilities, (ii) existing healthcare facilities that are due to undergo extensive renovation works, or (iii) building additions. In the future, any potential merger or acquisition target will be screened against the requirements of the Design Manual to determine the work and capital expenditure necessary to achieve compliance. On completion of the required work, a L&FS professional will certify compliance with the requirements. For operations and maintenance activities across the portfolio, the Design Manual will include: (i) the minimum inspection, testing, maintenance requirements of the L&FS systems, (ii) the change management procedure, and (iii) commissioning requirements.

In accordance with ESAP#4 concerning emergency response planning, Auna will ensure that the corporate EPR procedure encompasses: (i) the dissemination and continuous reporting of pertinent information regarding local plans, with adjacent neighbors and residents identified through stakeholder mapping; (ii) a regularly updated list of contacts for neighboring committees; and (iii) an assessment of potential risks and hazards associated with neighboring residential areas.

### *Safeguarding of Vulnerable Individuals*

As required by local regulations, the hospitals have developed specific protocols for attending to vulnerable

individuals, including provisions to safeguard their integrity, confidentiality and dignity. The protocols include steps to define vulnerabilities and identify safeguarding needs. The degree of implementation varies by country. As part of ESAP #1, Auna will develop a corporate Safeguarding Standard including provisions for additional types of vulnerable groups and will train personnel on the updated protocols.

### *Security*

Auna is currently developing a set of corporate-level minimum requirements for its hospitals, covering areas such as security. Auna contracts unarmed security personnel to control access and deter theft of materials. These third-party services are managed at the hospital or subnational level. To systematically manage security at the corporate level, as part of ESAP#1, the corporate ESMS will include a corporate security procedure in line with IFC PS4, and security personnel at each hospital will be trained on proportional use of force and comply with the principles of conduct outlined in the procedure.

### **Stakeholder Engagement**

Auna currently manages stakeholder engagement, external communications, and grievance handling at the hospital level, guided by a corporate stakeholder's framework. To strengthen systematic engagement between hospitals and neighboring communities, and in alignment with ESAP#4, Auna will reinforce the communication of the existing external grievance mechanism to surrounding communities, as needed.

### **Broad Community Support**

Broad Community Support is not applicable for this project.

### **Local Access of Project Documentation**

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### III. Environmental and Social Action Plan (ESAP)

#### Environmental and Social Action Plan

Description	Completion Indicator <i>(Note this column is not for disclosure)</i>	Completion Date
<p>ESAP#1 – Auna will build on existing policies and procedures to develop a corporate E&amp;S Management System (ESMS), to be implemented across the current and future portfolio of hospitals, commensurate to the scale and impacts of its activities, and consistent with the requirements of IFC PS, WBG EHS Guidelines for Health Care Facilities (2007) and WBG General EHS Guidelines (2007). Each Auna facility will develop/revise policies and procedures, commensurate to the scale and potential impacts, to fully align with the new corporate requirements.</p>	<p>The following accepted by IFC:</p> <ol style="list-style-type: none"> <li>1. Integrated E&amp;S Policy 12 months</li> <li>2. E&amp;S Risk Assessment and Management Procedure, addressing remodeling and construction projects, including exposure to current and future physical climate risks/impacts – <b>12 months</b></li> <li>3. E&amp;S Management Programs: documented procedures, practices, or plans, including corporate procedures for managing wastewater, waste (including radioactive waste), noise, dust, infection control, vehicle safety, and water (including a requirement to conduct hydrogeological studies of any Auna owned water wells, starting with the well at OCA Monterrey). – 24 months</li> <li>4. OHS Corporate Policy and procedures – <b>12 months</b></li> <li>5. Corporate Security Procedure – <b>24 months</b></li> <li>6. Management of Change Procedure – <b>18 months</b></li> <li>7. Corporate Safeguarding Standard for attention of vulnerable individuals, including ethnic minorities and indigenous peoples. – <b>12 months</b></li> <li>8. Monitoring &amp; Audit Plan including: (a) KPIs, e.g. lost time injury frequency rate for staff &amp; contractors; (b) performance targets; and (c) an audit program. – <b>24months</b></li> <li>9. ESMS Training Plan (on new policies, procedures, and plans) – <b>24 months</b></li> <li>10. Compliant policies and procedures at the Auna facility level. – <b>36 months</b></li> </ol>	<p>Deadline 24 months after Commitment for Corporate ESMS</p> <p>Deadline 36 months after Commitment for local implementation of the ESMS at the facility level</p>
<p>ESAP#2 – Auna will either (a) develop a Corporate E&amp;S Due Diligence (ESDD) Procedure or (b) retain a specialist ESDD consultant, for prospective facility acquisitions &amp;/or land acquisition to ensure that E&amp;S risks and impacts are adequately identified in accordance with the requirements of IFC PS, WBG EHS Guidelines for Health Care Facilities (2007) and WBG General EHS Guidelines (2007).</p>	<p>Either (a) a documented ESDD Procedure or (b) a Consultant Terms of Reference and contract, accepted by IFC. Screening will include, but not limited to:</p> <ol style="list-style-type: none"> <li>1. Potential for involuntary displacement of informal businesses / unauthorized occupants.</li> <li>2. Impacts to biodiversity, protected areas, sites of cultural importance, and indigenous people, as relevant.</li> <li>3. Exposure to current and future physical climate risks/impacts.</li> <li>4. Equipment that may not comply with the maximum permissible discharge/emission limits and/or exhaust stack characteristics</li> </ol>	<p>Deadline 8 months after Commitment</p>

	<p>established in local law and the WBG General EHS Guidelines (2007).</p> <ol style="list-style-type: none"> <li>5. Potential liabilities such as soil &amp; groundwater contamination, radioactive materials, asbestos, polychlorinated biphenyls, and ozone depleting substances.</li> <li>6. Measures needed to comply with the L&amp;FS Design Manual once established, and in the interim, comply with local L&amp;FS law (see ESAP 11).</li> <li>7. A site visit by the EHS Coordinator/Manager is required to verify E&amp;S conditions prior to acquisition, resulting in a documented due diligence report.</li> </ol>	
<p>ESAP#3 – Auna will appoint a qualified EHS Coordinator/Manager with expertise in management systems, IFC Performance Standards, and the E&amp;S national requirements of at least one country of operation. This role will lead the development, implementation, and maintenance of the corporate ESMS and associated E&amp;S programs, plans, and procedures, while supporting facilities and country teams in local implementation. The EHS Coordinator/Manager will also deliver the ESMS Training Plan and oversee compliance with corporate E&amp;S requirements across all countries of operation.</p>	<ol style="list-style-type: none"> <li>1. CV accepted by IFC and subsequently, formal letter of appointment.</li> </ol>	<p>Deadline 8 months after Commitment</p>
<p>ESAP#4 – Auna will develop and implement a corporate emergency preparedness and response (EPR) procedure in accordance with the requirements of the IFC PS and relevant WBG Guidelines, focusing on patient safety and shelter in place procedures addressing the methodologies to be used for evacuation of bedridden patients, and specifying the required training of medical and nursing personnel, and emergency management personnel, including security control room, and brigades. The EPR will also address the storage, use, and management of oxygen. The procedure will define the roles and responsibilities to manage EPR across the portfolio. Each hospital will update their Internal Civil Protection Program (ICPP) as necessary to align with the corporate procedure. EPR procedure encompasses: (i) the dissemination and continuous reporting of pertinent information regarding local plans, with adjacent neighbors and residents identified through stakeholder mapping, together with reinforced communication of the external grievance mechanism to surrounding communities; (ii) a regularly updated list of contacts for neighboring committees; and (iii) an assessment of potential risks and hazards associated with neighboring residential areas.</p>	<p>The following, accepted by IFC:</p> <ol style="list-style-type: none"> <li>1. EPR Procedure, accepted by IFC, to be implemented across all current and future hospitals.</li> <li>2. Example updated hospital specific ICPP.</li> <li>3. Evidence of dissemination and reporting to adjacent neighbors and residents, including the external grievance mechanism.</li> <li>4. Updated list of contacts for neighboring committees.</li> <li>5. Assessment of potential risks and hazards associated with neighboring residential areas.</li> </ol>	<p>Deadline 24 months after Commitment</p>
<p>ESAP#5 - Auna will introduce a third-party E&amp;S auditing procedure to verify compliance with the corporate ESMS at the facility level. The</p>	<p>The following, accepted by IFC:</p>	<p>Deadline 36 months after</p>

<p>approach will be risk-based, meaning not all facilities will be visited annually; however, all assets will be audited at least once within three years of IFC's commitment. The procedure will include provisions for the development of time-bound corrective actions to address any identified non-compliances with the IFC PS, and the closure of such actions will be subject to agreement with IFC.</p>	<ol style="list-style-type: none"> <li>1. E&amp;S auditing procedure accepted by IFC, including but not limited to labor, gender-based violence and harassment, safeguarding vulnerable patients, and OHS.</li> <li>2. Audit plan.</li> <li>3. Example audit reports and planned corrective actions.</li> </ol>	<p>Commitment</p>
<p>ESAP#6 – Auna will consolidate, update and implement a corporate HR Handbook and related procedures ensuring compliance with IFC PS2 and local labor requirements included but no limited to retrenchment, working hours and overtime. Each hospital's HR policies and procedures will be updated as necessary to align with the new corporate requirements (with oversight from the corporate Head of HR). Auna will also prepare an Employee Handbook summarizing rights, obligations, and workplace rules for staff and contractors, in line with IFC PS2 and local law. It will be distributed during induction and annual refresher training.</p>	<p>The following, accepted by IFC:</p> <ol style="list-style-type: none"> <li>1. Corporate HR Handbook and related procedures, accepted by IFC. The corporate HR policies and procedures will describe: <ol style="list-style-type: none"> <li>(i) working conditions and requirements for staff and third party workers;</li> <li>(ii) prohibition of child and forced labor;</li> <li>(iii) terms and duration of the employment relationship, workers access to contracts;</li> <li>(iv) wages and benefits including wage calculation and pay slips;</li> <li>(v) working hours, overtime, rest days, breaks;</li> <li>(vi) deductions;</li> <li>(vii) working conditions;</li> <li>(viii) termination procedures;</li> <li>(ix) health insurance and pension; and,</li> <li>(x) a retrenchment policy</li> </ol> </li> <li>2. Example updated hospital specific policies and procedures.</li> <li>3. Employee Handbook and evidence of training.</li> </ol>	<p>Deadline 18 months after Commitment</p>
<p>ESAP#7 – Auna will develop and implement a dissemination plan to ensure both direct and indirect employees are aware of how they may raise concerns.</p>	<p>The following, accepted by IFC:</p> <ol style="list-style-type: none"> <li>1. Dissemination plan, (within 3 months of commitment)</li> <li>2. Evidence of training given to the direct and indirect employees, (within 8 months of commitment), including an example site induction.</li> </ol>	<p>Deadline 12 months after Commitment</p>
<p>ESAP#8 –Auna will develop and implement a corporate procedure to define the precise internal steps to manage SEAH grievances with a survivor centered approach, including robust protection measures and a referral pathway specifically for survivors. The Company will also ensure that all employees, contractors and third-party workers are informed about the available reporting channels, including through appropriately disseminated materials in designated areas.</p>	<p>The following, accepted by IFC:</p> <ol style="list-style-type: none"> <li>1. Corporate handling procedure to manage harassment and sexual harassment grievances.</li> <li>2. Evidence of training to personnel and Ethics Committee members.</li> <li>3. Evidence of disclosed mechanism to workers and contractors.</li> </ol>	<p>Deadline 18 months after Commitment</p>
<p>ESAP#9 – Auna will develop and implement and a corporate E&amp;S Contractor Management Procedure (CMP) for its operations. This procedure will include E&amp;S screening for contractor selection, establishing minimum E&amp;S management measures aligned with IFC E&amp;S requirements (including OHS, labor and working conditions) and reporting requirements (including KPIs), and defining roles and</p>	<p>The following, accepted by IFC:</p> <ol style="list-style-type: none"> <li>1. Corporate CMP including: <ol style="list-style-type: none"> <li>(i) screening for contractor selection</li> <li>(ii) the minimum environmental, OHS, labor, community health &amp; safety, SEAH, grievance handling, and social requirements for construction contractors in alignment with the IFC PS and the</li> </ol> </li> </ol>	<p>Deadline 12 months after Commitment for points 1 and 2</p>

<p>responsibilities at Auna to oversee performance. These E&amp;S requirements will be included in contractors' contracts, and training sessions for third party employees will be conducted to ensure compliance. The procedure will be applicable to all healthcare facilities, and updates to existing contracts will be carried out, as relevant.</p>	<p>relevant WBG Guidelines, (to be reflected in the standard contract template);</p> <ul style="list-style-type: none"> <li>(iii) compliance as relevant with the corporate L&amp;FS Design Manual.</li> <li>(iv) the controls to be implemented to verify compliance with the minimum requirements (e.g. inspections, audits, meetings, and periodic labor law due diligence) including the roles and responsibilities at Auna to oversee performance; and</li> <li>(v) actions to record and track the E&amp;S performance, including KPIs.</li> </ul> <p>2. Updated standard contract template 3. Evidence of training sessions for third party employees</p> <p>N.B: This ESAP applies to third-party service providers whose employees work on Auna premises (e.g., cleaning, maintenance, construction), and not to third-party suppliers of goods or equipment who do not perform work on-site. It also does not apply to physicians with individual contracts, as it is intended for companies that Auna contracts to provide personnel for a specific task.</p>	<p>Deadline 24 months after Commitment for point 3</p>
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