



2022 Global Reporting Initiative (GRI) Content Index

nib holdings limited has reported the information cited in this GRI Content Index for the period 1 July 2021 to 30 June 2022 *with reference* to the GRI Standards 2021.

For more information about our sustainability efforts, read our [2022 Sustainability Report](#) or visit our website.

GRI STANDARD	DISCLOSURE	LOCATION
GRI 2: General Disclosures 2021	2-1 Organisational details	• 2022 Annual Report, <i>Corporate Directory</i>, page 145 • 2022 Sustainability Report, <i>About this report</i>, inside front cover • 2022 Sustainability Report, <i>About nib</i>, inside front cover • Contact us
	2-2 Entities included in the organisation's sustainability reporting	• 2022 Annual Report, <i>Interest in other entities</i>, pages 126–129 • 2022 Sustainability Report, <i>About us</i>, inside front cover • About us
	2-3 Reporting period, frequency and contact point	• 2022 Sustainability Report, <i>About this report</i>, inside front cover
	2-4 Restatements of information	• 2022 Sustainability Report, <i>About this report</i>, inside front cover
	2-5 External assurance	• 2022 Annual Report, <i>Independent auditor's report</i>, pages 137-142 • 2022 Emissions External Assurance Report

		• 2022 Sustainability Report, <i>About this report</i>, inside front cover • 2022 Sustainability Report, <i>About nib</i>, inside front cover • Omission: External assurance report not available. This year we engaged an independent third-party to review our performance against a selection of our FY22 targets. We intend to seek independent limited assurance over future sustainability reporting.
	2-6 Activities, value chain and other business relationships	• 2022 Annual Report, <i>Business combination</i>, pages 124 • 2022 Annual Report, <i>Interest in other entities</i>, pages 126–129 • 2021 Modern Slavery Statement, <i>Our supply chain</i>, page 3 • 2022 Sustainability Report, <i>Our supply chain</i>, inside front cover • About us
	2-7 Employees	• 2022 Sustainability Report, <i>Key metrics: Economic Development & Employment</i>, pages 21-24 • 2022 Workplace Gender Equality Agency (WGEA) Report, <i>Workplace profile table</i>
	2-8 Workers who are not employees	• Omission: Information unavailable. Currently we don't report the total number of workers who are not employees. In our FY21 Modern Slavery Statement we disclose that we directly employ almost 1,200 people and also engage a small percentage of our workforce as contractors via outsourcing arrangements. We will

		investigate the feasibility and suitability of reporting this information in more detail in our FY22 Modern Slavery Statement.
	2-9 Governance structure and composition	• 2022 Annual Report, <i>Information on directors</i>, pages 14-17 • 2022 Corporate Governance Statement, <i>Corporate governance framework</i>, page 2 • 2022 Corporate Governance Statement, <i>Board composition and independence</i>, page 4 • 2022 Sustainability Report, <i>Sustainability governance</i>, page 3 • Board of Directors
	2-10 Nomination and selection of the highest governance body	• 2022 Corporate Governance Statement, <i>Appointment, election, re-election</i>, page 6 • Nomination Committee Charter
	2-11 Chair of the highest governance body	• 2022 Annual Report, <i>Information on directors</i>, pages 14-17 • 2022 Corporate Governance Statement, <i>Board composition and independence</i>, page 4 • Board of Directors
	2-12 Role of the highest governance body in overseeing the management of impacts	• 2022 Corporate Governance Statement, <i>Board committees</i>, page 3-4 • 2022 Sustainability Report, <i>Sustainability governance</i>, page 3 • Board Charter
	2-13 Delegation of responsibility for managing impacts	• 2022 Corporate Governance Statement, <i>Corporate governance framework</i>, page 2 • 2022 Sustainability Report, <i>Sustainability governance</i>, page 3

		• 2022 Task Force on Climate-Related Disclosures Report, <i>Board and Executive oversight and decision-making on climate-related issues</i>, page 4 • Risk & Reputation Committee Charter
	2-14 Role of the highest governance body in sustainability reporting	• 2022 Corporate Governance Statement, <i>Board role and responsibilities</i>, page 2 • 2022 Sustainability Report, <i>About this report</i>, inside front cover
	2-15 Conflicts of interest	• 2022 Annual Report, <i>Information on directors</i>, pages 14-17 • 2022 Corporate Governance Statement, <i>Board composition and independence</i>, page 4
	2-16 Communication of critical concerns	• 2022 Sustainability Report, <i>Key metrics: Leadership & Governance</i>, page 26 • Whistleblower Policy
	2-17 Collective knowledge of the highest governance body	• 2022 Annual Report, <i>Information on directors</i>, pages 14-17 • 2022 Corporate Governance Statement, <i>Board skills matrix</i>, page 5 • Board of Directors
	2-18 Evaluation of the performance of the highest governance body	• 2022 Annual Report, <i>Remuneration Report</i>, pages 24-42 • Nomination Committee Charter
	2-19 Remuneration policies	• 2022 Annual Report, <i>Remuneration Report</i>, pages 24-42
	2-20 Process to determine remuneration	• 2022 Annual Report, <i>Remuneration Report</i>, pages 24-42
	2-21 Annual total compensation ratio	• 2022 Sustainability Report, <i>Key metrics: Economic Development & Employment</i>, page 22

	2-22 Statement on sustainable development strategy	• 2022 Sustainability Report, <i>Message from the Managing Director & Chief Executive Director</i>, page 1 • 2022 Task Force on Climate-Related Disclosures Report, <i>A Message from the Chairman and Managing Director & Chief Executive Officer</i>, page 3
	2-23 Policy commitments	• Anti-Bribery Policy • Code of Conduct • Diversity, Equity and Inclusion Policy • Health, Safety and Wellbeing Statement • Human Rights Statement • Privacy Policy • Responsible Investment Policy • Supplier Code of Conduct • Trading Policy
	2-24 Embedding policy commitments	• Anti-Bribery Policy • Code of Conduct • Diversity, Equity and Inclusion Policy • Health, Safety and Wellbeing Statement • Human Rights Statement • Privacy Policy • Responsible Investment Policy • Supplier Code of Conduct • Trading Policy
	2-25 Processes to remediate negative impacts	• 2021 Modern Slavery Statement, <i>Managing incidents of modern slavery</i>, page 8 • 2021 Modern Slavery Statement, <i>Measuring our effectiveness</i>, page 9 • Human Rights Statement

		• Supplier Code of Conduct, <i>Compliance with the Code of Conduct</i>, page 3 • Whistleblower Policy
	2-26 Mechanisms for seeking advice and raising concerns	• Code of Conduct, <i>Breach of code</i>, page 5 • Supplier Code of Conduct, <i>Reporting a breach</i>, page 5 • Whistleblower Policy
	2-27 Compliance with laws and regulations	• 2021 Modern Slavery Statement, <i>Measuring our effectiveness</i>, page 9 • 2022 Sustainability Report, <i>Key metrics: Leadership & Governance</i>, page 26
	2-28 Membership associations	• 2022 Sustainability Report, <i>Our membership associations</i>, inside front cover
	2-29 Approach to stakeholder engagement	• 2022 Sustainability Report, <i>Our stakeholders</i>, inside front cover
	2-30 Collective bargaining agreements	• 2022 Sustainability Report, <i>Key metrics: Economic Development & Employment</i>, page 23
GRI 3: Material Topics 2021		
	3-1 Process to determine material topics	• 2022 Sustainability Report, <i>Our material topics</i>, page 4
	3-2 List of material topics	• 2022 Sustainability Report, <i>Our material topics</i>, page 4
	3-3 Management of material topics	• 2022 Sustainability Report, <i>Management of material topics</i>, page 5
TOPIC SPECIFIC DISCLOSURES		
GRI 3: Material Topics 2021	Personalising health services using data science and digital technology	• 2022 Annual Report, <i>Business strategy</i>, page 3 • 2022 Sustainability Report, <i>Management of material topics</i>, page 5 • 2022 Sustainability Report, <i>Sustainability Targets</i>, pages 6-7

			• 2022 Sustainability Report, <i>Population Health</i>, pages 8-9 • 2022 Sustainability Report, <i>Leadership & Governance</i>, page 16-17 • Healthy living • Health management programs • Privacy Policy
GRI 418: Customer Privacy 2016		418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	• 2022 Sustainability Report, <i>Key metrics: Leadership & Governance</i>, page 26
GRI 3: Material Topics 2021	Ensuring the responsible management and protection of data	3-3 Management of material topics	• 2022 Sustainability Report, <i>Management of material topics</i>, page 5 • 2022 Sustainability Report, <i>Sustainability Targets</i>, pages 6-7 • 2022 Sustainability Report, <i>Leadership & Governance</i>, page 16-17 • Privacy Policy
GRI 418: Customer Privacy 2016		418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	• 2022 Sustainability Report, <i>Key metrics: Leadership & Governance</i>, page 26
GRI 3: Material Topics 2021	Revitalising our value proposition to enhance population health	3-3 Management of material topics	• 2022 Annual Report, <i>Business strategy</i>, page 3 • 2020-22 Reflect Reconciliation Action Plan • 2022 Sustainability Report, <i>Management of material topics</i>, page 5 • 2022 Sustainability Report, <i>Sustainability Targets</i>, pages 6-7 • 2022 Sustainability Report, <i>Population Health</i>, pages 8-9 • Healthy living • Health management programs

GRI 3: Material Topics 2021	Investing in innovation to anticipate customer needs	3-3 Management of material topics	• 2022 Annual Report, <i>Business strategy</i>, page 3 • 2022 Sustainability Report, <i>Management of material topics</i>, page 5 • 2022 Sustainability Report, <i>Sustainability Targets</i>, pages 6-7 • 2022 Sustainability Report, <i>Population Health</i>, pages 8-9 • Healthy living • Health management programs
GRI 3: Material Topics 2021	Expanding benefits to empower members and deliver holistic care	3-3 Management of material topics	• 2022 Annual Report, <i>Business strategy</i>, page 3 • 2022 Sustainability Report, <i>Management of material topics</i>, page 5 • 2022 Sustainability Report, <i>Sustainability Targets</i>, pages 6-7 • 2022 Sustainability Report, <i>Population Health</i>, pages 8-9 • Healthy living • Health management programs
GRI 3: Material Topics 2021	Enhancing employee wellbeing in an inclusive work environment	3-3 Management of material topics	• 2022 Sustainability Report, <i>Management of material topics</i>, page 5 • 2022 Sustainability Report, <i>Sustainability Targets</i>, pages 6-7 • 2022 Sustainability Report, <i>Economic Development & Employment</i>, pages 12-13 • Code of Conduct • Diversity, Equity and Inclusion Policy • Health, Safety and Wellbeing Statement • Human Rights Statement

GRI 401: Employment 2016		401-1 New employee hires and employee turnover	• 2022 Sustainability Report, Key metrics: Economic Development & Employment, pages 21-23
		401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	• Why work at nib, Benefits • 2022 Sustainability Report, Key metrics: Economic Development & Employment, page 24
		401-3 Parental leave	• 2022 Sustainability Report, Key metrics: Economic Development & Employment, page 22 • 2022 Workplace Gender Equality Agency (WGEA) Report, Paid parental leave
405: Diversity and Equal Opportunity 2016		405-1 Diversity of governance bodies and employees	• 2022 Sustainability Report, Key metrics: Economic Development & Employment, page 21
		405-2 Ratio of basic salary and remuneration of women to men	• Omission: Information unavailable. Currently nib does not disclose the ratio of the basic salary and remuneration of women to men.
GRI 3: Material Topics 2021	Navigating the health impacts of climate change	3-3 Management of material topics	• 2022 Climate Active Carbon Neutral Certificate • 2022 Sustainability Report, Management of material topics, page 5 • 2022 Sustainability Report, Sustainability Targets, pages 6-7 • 2022 Sustainability Report, Natural Environment, pages 10-11 • 2022 Task Force on Climate-Related Disclosures Report, Strategy, page 5

			• 2022 Task Force on Climate-Related Disclosures Report, <i>Risk management</i>, page 8 • 2022 Task Force on Climate-Related Disclosures Report, <i>Emission reduction roadmap</i>, page 11
GRI 305: Emissions 2016		305-1 Direct (Scope 1) GHG emissions	• 2022 Sustainability Report, <i>Key metrics: Natural Environment</i>, page 20 • 2022 Task Force on Climate-Related Disclosures Report, <i>Metrics and targets</i>, page 9
		305-2 Energy indirect (Scope 2) GHG emissions	• 2022 Sustainability Report, <i>Key metrics: Natural Environment</i>, page 20 • 2022 Task Force on Climate-Related Disclosures Report, <i>Metrics and targets</i>, page 9
		305-3 Other indirect (Scope 3) GHG emissions	• 2022 Sustainability Report, <i>Key metrics: Natural Environment</i>, page 20 • 2022 Task Force on Climate-Related Disclosures Report, <i>Metrics and targets</i>, page 9
		305-4 GHG emissions intensity	• 2022 Sustainability Report, <i>Key metrics: Natural Environment</i>, page 20 • 2022 Task Force on Climate-Related Disclosures Report, <i>Metrics and targets</i>, page 9
		305-5 Reduction in GHG emissions	• 2022 Sustainability Report, <i>Natural Environment</i>, pages 10-11 • 2022 Sustainability Report, <i>Key metrics: Natural Environment</i>, page 20

			• 2022 Task Force on Climate-Related Disclosures Report, <i>Metrics and targets</i>, page 9
GRI 3: Material Topics 2021	Managing the evolving ESG expectations of investors	3-3 Management of material topics	• 2022 Annual Report, <i>Climate change risk</i>, page 11 • 2022 Climate Active Carbon Neutral Certificate • 2022 Sustainability Report, <i>Management of material topics</i>, page 5 • 2022 Sustainability Report, <i>Sustainability Targets</i>, pages 6-7 • 2022 Sustainability Report, <i>Leadership & Governance</i>, pages 16-17