



2023 Global Reporting Initiative (GRI) Content Index

nib holdings limited has reported the information cited in this GRI Content Index for the period 1 July 2022 to 30 June 2023 *with reference* to the GRI Standards 2021.

For more information about our sustainability efforts, read our [2023 Sustainability Report](#) or visit our website.

GRI STANDARD	DISCLOSURE	LOCATION
GRI 2: General Disclosures 2021	2-1 Organisational details	• 2023 Annual Report, <i>Corporate Directory</i>, page 149 • 2023 Sustainability Report, <i>About this report</i>, inside front cover • 2023 Sustainability Report, <i>nib at glance</i>, pages 2-3 • Contact us
	2-2 Entities included in the organisation's sustainability reporting	• 2023 Annual Report, <i>Interest in other entities</i> (subsidiaries only), page 129 • 2023 Sustainability Report, <i>About this report</i>, inside front cover • 2023 Sustainability Report, <i>nib at glance</i>, page 3 • About us
	2-3 Reporting period, frequency and contact point	• 2023 Sustainability Report, <i>About this report</i>, inside front cover
	2-4 Restatements of information	• 2023 Sustainability Report, <i>Natural Environment and People, Culture & Employment key metrics footnotes</i>, pages 33 and 38-39

	2-5 External assurance	• 2023 Emissions External Assurance Report • 2023 Sustainability Report, <i>Limited assurance report</i>, page 42
	2-6 Activities, value chain and other business relationships	• 2023 Annual Report, <i>Interest in other entities</i>, pages 129-132 • 2022 Modern Slavery Statement, <i>Our business</i>, pages 2-4 • 2023 Sustainability Report, <i>nib at glance</i>, pages 2-3 • About us
	2-7 Employees	• 2023 Sustainability Report, <i>Key metrics: People, Culture & Employment data sheet</i>, pages 35-38 • 2022-2023 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 2022 Modern Slavery Statement we disclose that we engage a small percentage of our workforce as contractors via outsourcing arrangements.
	2-9 Governance structure and composition	• 2023 Annual Report, <i>Information on directors</i>, pages 18-22 • 2023 Corporate Governance Statement, <i>Corporate governance framework</i>, page 4 • 2023 Corporate Governance Statement, <i>Board roles and responsibilities</i>, pages 4-8 • 2023 Sustainability Report, <i>Sustainability governance structure</i>, page 7

		• Board of Directors
	2-10 Nomination and selection of the highest governance body	• 2023 Corporate Governance Statement, Appointment, election, re-election, page 7 • Nomination Committee Charter
	2-11 Chair of the highest governance body	• 2023 Annual Report, Information on directors, pages 18-22 • 2023 Corporate Governance Statement, Board composition and independence, page 6 • Board of Directors
	2-12 Role of the highest governance body in overseeing the management of impacts	• 2023 Corporate Governance Statement, Board committees, page 5 • 2023 Sustainability Report, Sustainability governance structure, page 7 • 2023 Climate-Related Disclosure, Board and Executive oversight and decision-making on climate-related issues, page 3 • Board Charter
	2-13 Delegation of responsibility for managing impacts	• 2023 Corporate Governance Statement, Corporate governance framework, page 4 • 2023 Sustainability Report, Sustainability governance structure, page 7 • 2023 Climate-Related Disclosure, Board and Executive oversight and decision-making on climate-related issues, page 3 • Risk & Reputation Committee Charter
	2-14 Role of the highest governance body in sustainability reporting	• 2023 Corporate Governance Statement, Board role and responsibilities, page 4 • 2023 Sustainability Report, About this report, inside front cover
	2-15 Conflicts of interest	• 2023 Annual Report, Information on directors, pages 18-22

		• 2023 Corporate Governance Statement, Board roles and responsibilities, pages 4-8
	2-16 Communication of critical concerns	• 2023 Sustainability Report, Key metrics: Leadership & Governance, page 32 • Whistleblower Policy
	2-17 Collective knowledge of the highest governance body	• 2023 Annual Report, Information on directors, pages 18-22 • 2023 Corporate Governance Statement, Board skills matrix, page 6-7 • Board of Directors
	2-18 Evaluation of the performance of the highest governance body	• 2023 Annual Report, Remuneration Report, pages 26-47 • 2023 Corporate Governance Statement, Performance Evaluation, page 8 • Nomination Committee Charter
	2-19 Remuneration policies	• 2023 Annual Report, Remuneration Report, pages 26-47
	2-20 Process to determine remuneration	• 2023 Annual Report, Remuneration Report, pages 26-47
	2-21 Annual total compensation ratio	• 2023 Sustainability Report, Key metrics: People, Culture & Employment data sheet, pages 35-38
	2-22 Statement on sustainable development strategy	• 2023 Sustainability Report, Message from the Managing Director & Chief Executive Director, page 4 • 2023 Sustainability Report, Our approach to Sustainability, page 6
	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	• 2022 Modern Slavery Statement, <i>Actions to assess and address risk</i> page 8-9 • 2022 Modern Slavery Statement, <i>Measuring our effectiveness</i>, page 10 • 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	• 2022 Modern Slavery Statement, <i>Measuring our effectiveness</i>, page 10 • 2023 Sustainability Report, <i>Key metrics: People, Culture & Employment data sheet</i>, pages 35-38
	2-28 Membership associations	• 2023 Sustainability Report, <i>Our membership associations</i>, page 3

		2-29 Approach to stakeholder engagement	• 2023 Sustainability Report, <i>Our stakeholders</i>, page 3 • 2022 Modern Slavery Statement, <i>Stakeholder engagement and collaboration</i>, page 11
		2-30 Collective bargaining agreements	• 2023 Sustainability Report, <i>Key metrics: People, Culture & Employment data sheet</i>, pages 35-38
GRI 3: Material Topics 2021		3-1 Process to determine material topics	• 2023 Sustainability Report, <i>Our material topics</i>, page 8
		3-2 List of material topics	• 2023 Sustainability Report, <i>Our material topics</i>, page 8
		3-3 Management of material topics	• 2023 Sustainability Report, <i>Management of material topics</i>, page 9
TOPIC SPECIFIC DISCLOSURES			
GRI 3: Material Topics 2021	Personalising health services using data science and digital technology	3-3 Management of material topics	• 2023 Annual Report, <i>Our purpose and business strategy</i>, page 2 • 2023 Sustainability Report, <i>Management of material topics</i>, page 9 • 2023 Sustainability Report, <i>Sustainability Targets</i>, pages 10-13 • 2023 Sustainability Report, <i>Population Health</i>, pages 14-17 • 2023 Sustainability Report, <i>Data Governance Framework</i>, page 21 • 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	• 2023 Sustainability Report, <i>Key metrics: Leadership & Governance</i>, page 32



GRI 3: Material Topics 2021	Ensuring the responsible management and protection of data	3-3 Management of material topics	• 2023 Sustainability Report, <i>Management of material topics</i>, page 9 • 2023 Sustainability Report, <i>Sustainability Targets</i>, pages 10-13 • 2023 Sustainability Report, <i>Key metrics: Leadership & Governance</i>, page 32 • Privacy Policy
GRI 418: Customer Privacy 2016		418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	• 2023 Sustainability Report, <i>Key metrics: Leadership & Governance</i>, page 32
GRI 3: Material Topics 2021	Revitalising our value proposition to enhance population health	3-3 Management of material topics	• 2023 Annual Report, <i>Our purpose and business strategy</i>, page 2 • 2022-2024 Innovate Reconciliation Action Plan • 2023 Sustainability Report, <i>Management of material topics</i>, page 9 • 2023 Sustainability Report, <i>Sustainability Targets</i>, pages 10-13 • 2023 Sustainability Report, <i>Population Health</i>, pages 14-17 • Healthy living • Health management programs
GRI 3: Material Topics 2021	Investing in innovation to anticipate customer needs	3-3 Management of material topics	• 2023 Annual Report, <i>Our purpose and business strategy</i>, page 2 • 2023 Sustainability Report, <i>Management of material topics</i>, page 9 • 2023 Sustainability Report, <i>Sustainability Targets</i>, pages 10-13 • 2023 Sustainability Report, <i>Population Health</i>, pages 14-17

			• 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	• 2023 Annual Report, <i>Our purpose and business strategy</i>, page 2 • 2023 Sustainability Report, <i>Management of material topics</i>, page 9 • 2023 Sustainability Report, <i>Sustainability Targets</i>, pages 10-13 • 2023 Sustainability Report, <i>Population Health</i>, pages 14-17 • Healthy living • Health management programs • Member benefits
GRI 3: Material Topics 2021	Enhancing employee wellbeing in an inclusive work environment	3-3 Management of material topics	• 2023 Sustainability Report, <i>Management of material topics</i>, page 9 • 2023 Sustainability Report, <i>Sustainability Targets</i>, pages 10-13 • 2023 Sustainability Report, <i>People, Culture and Employment</i>, pages 24-26 • 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	• 2023 Sustainability Report, <i>Key metrics: People, Culture & Employment data sheet</i>, pages 35-38
		401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	• Why work at nib, <i>Benefits</i> • 2023 Sustainability Report, <i>Key metrics: People, Culture & Employment data sheet</i>, pages 35-38

		401-3 Parental leave	• 2023 Sustainability Report, Key metrics: People, Culture & Employment data sheet, pages 35-38 • 2022-2023 Workplace Gender Equality Agency (WGEA) Report, Paid parental leave
405: Diversity and Equal Opportunity 2016		405-1 Diversity of governance bodies and employees	• 2023 Sustainability Report, Key metrics: People, Culture & Employment data sheet, pages 35-38
		405-2 Ratio of basic salary and remuneration of women to men	• 2023 Sustainability Report, Key metrics: People, Culture & Employment data sheet, pages 35-38
GRI 3: Material Topics 2021	Navigating the health impacts of climate change	3-3 Management of material topics	• 2023 Climate Active Carbon Neutral Certificate • 2023 Sustainability Report, Management of material topics, page 9 • 2023 Sustainability Report, Sustainability Targets, pages 10-13 • 2023 Sustainability Report, Natural Environment, pages 22-23 • 2023 Climate-Related Disclosure, Strategy, page 4 • 2023 Climate-Related Disclosure, Strategy, page 9
GRI 305: Emissions 2016		305-1 Direct (Scope 1) GHG emissions	• 2023 Sustainability Report, Natural Environment, pages 22-23 • 2023 Climate-Related Disclosure, Metrics page 10
		305-2 Energy indirect (Scope 2) GHG emissions	• 2023 Sustainability Report, Natural Environment, pages 22-23

			• 2023 Climate-Related Disclosure, <i>Metrics</i> page 10
		305-3 Other indirect (Scope 3) GHG emissions	• 2023 Sustainability Report, <i>Natural Environment</i>, pages 22-23 • 2023 Climate-Related Disclosure, <i>Metrics</i> page 10
		305-4 GHG emissions intensity	• 2023 Sustainability Report, <i>Natural Environment</i>, pages 22-23 • 2023 Climate-Related Disclosure, <i>Metrics</i> page 10
		305-5 Reduction in GHG emissions	• 2023 Sustainability Report, <i>Natural Environment</i>, pages 22-23 • 2023 Climate-Related Disclosure, <i>Metrics</i> page 10
GRI 3: Material Topics 2021	Managing the evolving ESG expectations of investors	3-3 Management of material topics	• 2023 Annual Report, <i>Environmental, Social and Governance risks</i>, page 16 • 2023 Climate Active Carbon Neutral Certificate • 2023 Sustainability Report, <i>Management of material topics</i>, page 9 • 2023 Sustainability Report, <i>Sustainability Targets</i>, pages 10-13 • 2023 Sustainability Report, <i>Key metrics: Leadership & Governance</i>, page 32