



2025 Global Reporting Initiative (GRI) Content Index

nib holdings limited has reported the information cited in this GRI Content Index for the period 1 July 2024 to 30 June 2025 *with reference* to the GRI Standards 2021.

For more information about our sustainability efforts, read our [2025 Sustainability Report](#) or visit our website.

GRI STANDARD	DISCLOSURE	LOCATION
GRI 2: General Disclosures 2021	2-1 Organisational details	• 2025 Annual Report, <i>Corporate Directory</i>, page 124 • 2025 Sustainability Report inside front cover • 2025 Sustainability Report <i>nib at glance</i>, pages 2-3 • Contact us
	2-2 Entities included in the organisation's sustainability reporting	• 2025 Annual Report, <i>Interest in other entities</i> (subsidiaries only), page 104-106 • 2025 Sustainability Report inside front cover • 2025 Sustainability Report <i>nib at glance</i>, page 2-3 • About nib
	2-3 Reporting period, frequency and contact point	• 2025 Sustainability Report <i>About this report</i>, inside front cover
	2-4 Restatements of information	• 2025 Sustainability Report • <i>Code of conduct breaches</i> page 46
	2-5 External assurance	• 2025 Emissions External Assurance Report

		• 2025 Sustainability Report <i>Independent Limited assurance report</i>, page 48-49
	2-6 Activities, value chain and other business relationships	• 2025 Annual Report, <i>Interest in other entities</i>, pages 104-106 • 2024 Modern Slavery Statement, <i>nib at a glance</i>, pages 2-3 • 2025 Sustainability Report <i>nib at a glance</i>, pages 2-3 • About nib
	2-7 Employees	• 2025 Sustainability Report <i>Key metrics: People, Culture & Employment data sheet</i>, pages 40-45 • 2024-2025 Workplace Gender Equality Agency (WGEA) Report, <i>Workforce Management Statistics Table</i> <i>Workforce Management Statistics 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 2024 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	• 2025 Annual Report, <i>Information on directors</i>, pages 18-22 • 2025 Corporate Governance Statement, <i>Corporate governance framework</i>, page page 2 • 2025 Corporate Governance Statement, <i>Board roles and responsibilities</i>, pages 2-4 • 2025 Sustainability Report <i>Sustainability governance structure</i>, page 9 • Board of Directors

	2-10 Nomination and selection of the highest governance body	• 2025 Corporate Governance Statement, Appointment, election, re-election, page 6-76-7 • Nomination Committee Charter
	2-11 Chair of the highest governance body	• 2025 Annual Report, Information on directors, pages 18-22 • 2025 Corporate Governance Statement, Board composition and independence, page 4 • Board of Directors
	2-12 Role of the highest governance body in overseeing the management of impacts	• 2025 Corporate Governance Statement, Board committees, page 2-3 • 2025 Sustainability Report Sustainability governance structure, page 9 • 2025 Group Climate-Related Disclosure, Governance page 2 • Board Charter
	2-13 Delegation of responsibility for managing impacts	• 2025 Corporate Governance Statement, Corporate governance framework, page 2 • 2025 Sustainability Report Sustainability governance structure, page 9 • 2025 Group Climate-Related Disclosure, Governance page 2 • Risk & Reputation Committee Charter
	2-14 Role of the highest governance body in sustainability reporting	• 2025 Corporate Governance Statement Board role and responsibilities, page 2-4 • 2025 Sustainability Report Sustainability governance structure, page 9 • 2025 Group Climate-Related Disclosure, Governance page 2
	2-15 Conflicts of interest	• 2025 Annual Report, Information on directors, pages 18-22

		• 2025 Corporate Governance Statement, <i>Board roles and responsibilities</i>, pages 2-4
	2-16 Communication of critical concerns	• 2025 Sustainability Report <i>Key metrics: Leadership & Governance</i>, page 46 • Whistleblower Policy
	2-17 Collective knowledge of the highest governance body	• 2025 Annual Report, <i>Information on directors</i>, pages 18-22 • 2025 Corporate Governance Statement <i>Board skills matrix</i>, pages 5 • Board of Directors
	2-18 Evaluation of the performance of the highest governance body	• 2025 Annual Report, <i>Remuneration Report</i>, pages 30-47 • 2025 Corporate Governance Statement <i>Performance Evaluation</i>, page 6 • Nomination Committee Charter
	2-19 Remuneration policies	• 2025 Annual Report, <i>Remuneration Report</i>, pages 30-47
	2-20 Process to determine remuneration	• 2025 Annual Report, <i>Remuneration Report</i>, pages 30-47
	2-21 Annual total compensation ratio	• 2025 Sustainability Report, <i>Key metrics: People, Culture & Employment data sheet</i>, pages 40-45
	2-22 Statement on sustainable development strategy	• 2025 Sustainability Report, <i>Message from the Managing Director & CEO</i>, page 6-7 • 2025 Sustainability Report, <i>Our approach to Sustainability</i>, page 8
	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	• 2024 Modern Slavery Statement, <i>Actions to assess and address risk</i> page 10-12 • 2023 Modern Slavery Statement, <i>Measuring our effectiveness</i>, page 15 • Human Rights Statement • Supplier Code of Conduct, <i>Breach of code</i>, page 7 • 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>Breach of code</i>, page 7 • Whistleblower Policy
	2-27 Compliance with laws and regulations	• 2024 Modern Slavery Statement, <i>Measuring our effectiveness</i>, page 15 • 2025 Sustainability Report <i>Key metrics: People, Culture & Employment data sheet</i>, pages 40-45
	2-28 Membership associations	• 2025 Sustainability Report <i>Our membership associations</i>, page 4

		2-29 Approach to stakeholder engagement	• 2025 Sustainability Report, <i>Our stakeholders</i>, page 3 • 2024 Modern Slavery Statement, <i>Stakeholder engagement and collaboration</i>, page 17
		2-30 Collective bargaining agreements	• 2025 Sustainability Report, <i>Key metrics: People, Culture & Employment data sheet</i>, pages 40-45
GRI 3: Material Topics 2021		3-1 Process to determine material topics	• 2025 Sustainability Report <i>Our sustainability priorities</i>, page 10-11
		3-2 List of material topics	• 2025 Sustainability Report <i>Our sustainability priorities</i>, page 10-11
		3-3 Management of material topics	• 2025 Sustainability Report <i>Our sustainability priorities</i>, page 10-11
TOPIC SPECIFIC DISCLOSURES			
GRI 3: Material Topics 2021	Ensuring the responsible management and protection of data	3-3 Management of material topics	• 2025 Sustainability Report <i>Our sustainability priorities</i>, page 10-11 • 2025 Sustainability Report, <i>Sustainability Targets</i>, pages 12-13 • 2025 Sustainability Report <i>Key metrics: Leadership & Governance</i>, page 46 • Privacy Policy
GRI 418: Customer Privacy 2016		418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	• 2025 Sustainability Report <i>Key metrics: Leadership & Governance</i>, page 46
GRI 3: Material Topics 2021	Revitalising our value proposition to enhance population health	3-3 Management of material topics	• 2025 Annual Report, <i>Our purpose and business strategy</i>, page 2 • 2025-2027 Innovate Reconciliation Action Plan



			• 2025 Sustainability Report <i>Our sustainability priorities</i>, page 10-11 • 2025 Sustainability Report <i>Sustainability Targets</i>, pages 12-13 • 2025 Sustainability Report <i>Population Health</i>, pages 16-19 • Healthy living • Health management programs
GRI 3: Material Topics 2021	Harnessing digital innovation to personalise health services and anticipate customer needs	3-3 Management of material topics	• 2025 Annual Report, <i>Our purpose and business strategy</i>, page 2 • 2025 Sustainability Report <i>Our sustainability priorities</i>, page 10-11 • 2025 Sustainability Report, <i>Sustainability Targets</i>, pages 12-13 • 2025 Sustainability Report <i>Population Health</i>, pages 16-19 • 2025 Sustainability Report <i>Leadership & Governance</i>, page 46 • Healthy living • Health management programs • Privacy Policy
		418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	• 2025 Sustainability Report, <i>Key metrics: Leadership & Governance</i>, page 28-31
GRI 3: Material Topics 2021	Enhancing employee wellbeing in an inclusive work environment	3-3 Management of material topics	• 2025 Sustainability Report <i>Our sustainability priorities</i>, page 8-9 • 2025 Sustainability Report, <i>Sustainability Targets</i>, pages 10-13 • 2025 Sustainability Report <i>People, Culture and Employment</i>, pages 24-27

			• 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	• 2025 Sustainability Report Key metrics: People, Culture & Employment data sheet, pages 40-45
		401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	• Why work at nib, Benefits • 2025 Sustainability Report Key metrics: People, Culture & Employment data sheet, pages 40-45
		401-3 Parental leave	• 2025 Sustainability Report, Key metrics: People, Culture & Employment data sheet, pages 41 • 2024-2025 Workplace Gender Equality Agency (WGEA) Report, Paid parental leave
405: Diversity and Equal Opportunity 2016		405-1 Diversity of governance bodies and employees	• 2025 Sustainability Report Key metrics: People, Culture & Employment data sheet, pages 40-45
		405-2 Ratio of basic salary and remuneration of women to men	• 2025 Sustainability Report, Key metrics: People, Culture & Employment data sheet, pages 40-45
GRI 3: Material Topics 2021	Navigating the health impacts of climate change	3-3 Management of material topics	• 2025 Climate Active Carbon Neutral Certificate • 2025 Sustainability Report, Our sustainability priorities, page 10-11 • 2025 Sustainability Report, Sustainability Targets, pages 12-13

			• 2025 Sustainability Report <i>Natural Environment</i>, pages 20-23 • 2025 Group Climate-Related Disclosure Strategy, page 3-8 • 2025 Group Climate-Related Disclosure Risk management, page 9
GRI 305: Emissions 2016		305-1 Direct (Scope 1) GHG emissions	• 2025 Sustainability Report <i>Natural Environment metrics</i> Page 38 • 2025 Group Climate-Related Disclosure Metrics and targets page 10-12
		305-2 Energy indirect (Scope 2) GHG emissions	• 2025 Sustainability Report <i>Natural Environment metrics</i> Page 38 • 2025 Group Climate-Related Disclosure Metrics and targets page 10-12
		305-3 Other indirect (Scope 3) GHG emissions	• 2025 Sustainability Report <i>Natural Environment, metrics</i> Page 38 • 2025 Group Climate-Related Disclosure Metrics and targets page 10-12
		305-4 GHG emissions intensity	• 2025 Sustainability Report <i>Natural Environment, metrics</i> Page 38 • 2025 Group Climate-Related Disclosure, Metrics and targets page 10-12
		305-5 Reduction in GHG emissions	• 2025 Sustainability Report <i>Natural Environment, metrics</i> Page 38 • 2025 Group Climate-Related Disclosure Metrics and targets page 10-12



GRI 3: Material Topics 2021	Reaffirming trust and social licence in pursuit of a sustainable business	3-3 Management of material topics	• 2025 Annual Report, <i>Environmental, Social and Governance risks</i>, page 17 • 2025 Climate Active Carbon Neutral Certificate • 2025 Sustainability Report <i>Our sustainability priorities</i>, page 10-11 • 2025 Sustainability Report, <i>Sustainability Targets</i>, pages 12-13 • 2025 Sustainability Report, <i>Key metrics: Leadership & Governance</i>, page 46
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