



2022 NIBC GRI CONTENT INDEX

March 3, 2022

ABOUT THIS REPORT

NIBC is pleased to provide this Content Index as part of NIBC's commitment to the Global Reporting Initiative (GRI).

This report has also been prepared in reference to the GRI Standards. The elements reported are linked and aligned by GRI to other important multi-stakeholder initiatives like CDP's environmental reporting system, SASB and UN PRI. Readers may also refer to the EU Directive 2014/95/EU Index or the SASB index which are published within our Annual Report.

For 2022, the ESG content in NIBC's Annual Report has been structured based on the current draft of the Corporate Sustainability Reporting Directive and its draft ESRS content requirements. As such we have applied a double materiality view.

We chose to take these steps as part of our efforts to increase transparency towards stakeholders, an aspect which our stakeholders have indicated is highly material to them. NIBC views transparency as a foundation for trust, an aspect which we do not take for granted and continuously aim to earn.

In addition to references to our Annual Report or other disclosures, where possible we also provide references to our policies. We believe this linkage between policies and results provides clarity in terms of the effectiveness of our approach.

Every effort has been made to provide complete and clear information in this report. For clarity, any references to our Annual Report refer to appropriate sections within the 2022 NIBC Holding N.V. Annual Report. Any omissions are indicated within each disclosure.

CONTENT INDEX

NIBC Holding NV has reported the information cited in this GRI Content Index for the period 1 January 2022 to 31 December 2022 with reference to the GRI Standards. GRI 1 used: GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	NIBC 2022 ANNUAL REPORT LOCATION
GRI 2: General Disclosures	2-1 Organizational details	NIBC Holding NV Cover page Contact information
	2-2 Entities included in the organization's sustainability reporting	ESG/ Basis of preparation Note 50 Principal subsidiaries and associates
	2-3 Reporting period, frequency and contact point	Cover page Contact information
	2-4 Restatements of information	Any restatements of information are described within the report
	2-5 External assurance	ESG information is not assured
	2-6 Activities, value chain and other business relationships	Vision and strategy / value creation model ESG / ESG strategy and business model
	2-7 Employees	ESG / Our people
	2-8 Workers who are not employees	ESG / Our people
	2-9 Governance structure and composition	ESG / ESG Governance
	2-10 Nomination and selection of the highest governance body	Report of the Supervisory Board
	2-11 Chair of the highest governance body	Report of the Supervisory Board
	2-12 Role of the highest governance body in overseeing the management of impacts	ESG / ESG Governance Report of the Supervisory Board
	2-13 Delegation of responsibility for managing impacts	ESG/ ESG Governance
	2-14 Role of the highest governance body in sustainability reporting	ESG / ESG Governance
	2-15 Conflicts of interest	ESG / ESG and conduct policies
	2-16 Communication of critical concerns	ESG / ESG Governance
	2-17 Collective knowledge of the highest governance body	ESG / ESG Governance
	2-18 Evaluation of the performance of the highest governance body	Report of the Supervisory Board
	2-19 Remuneration policies	Report of the Supervisory Board
	2-20 Process to determine remuneration	ESG / ESG Governance Remuneration Report
	2-21 Annual total compensation ratio	Remuneration Report

GRI STANDARD	DISCLOSURE	NIBC 2022 ANNUAL REPORT LOCATION
	2-22 Statement on sustainable development strategy	ESG / ESG strategy and business model
	2-23 Policy commitments	ESG / ESG and conduct policies ESG / Climate change / Climate policies ESG / Pollution ESG / Marine and water resources ESG / Biodiversity ESG / Circular Economy ESG / Compliance and responsible business conduct
	2-24 Embedding policy commitments	Risk management ESG / Risk management and internal control system
	2-25 Processes to remediate negative impacts	ESG / Consumers
	2-26 Mechanisms for seeking advice and raising concerns	ESG / Consumers
	2-27 Compliance with laws and regulations	ESG / Compliance and responsible business conduct
	2-28 Membership associations	ESG / Political influence
	2-29 Approach to stakeholder engagement	ESG / Affected communities ESG / Community engagement
	2-30 Collective bargaining agreements	ESG / Our people
GRI 3: Material Topics	3-1 Process to determine material topics	ESG / Materiality
	3-2 List of material topics	ESG / Materiality
	3-3 Management of material topics	ESG / Materiality
GRI 201: Economic Performance	201-1 Direct economic value generated and distributed	Key figures Financial review/performance summary
	201-2 Financial implications and other risks and opportunities due to climate change	ESG / Climate-related risks
	201-3 Defined benefit plan obligations and other retirement plans	ESG / Our people
	201-4 Financial assistance received from government	none reported
GRI 202: Market Presence	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Omitted. Not material. NIBC entry level wage by gender is well above the local minimum wage or fair living wage level.
	202-2 Proportion of senior management hired from the local community	Omitted. Not material
GRI 203: Indirect Economic Impacts	203-1 Infrastructure investments and services supported	Key figures ESG / ESG strategy and business model
	203-2 Significant indirect economic impacts	ESG / Opportunities

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GRI 204: Procurement Practices	204-1 Proportion of spending on local suppliers	ESG / Management of relationships with suppliers ESG / Payment practices
GRI 205: Anti-corruption	205-1 Operations assessed for risks related to corruption	ESG / Prevention and detection of bribery and corruption
	205-2 Communication and training about anti-corruption policies and procedures	ESG / Our people ESG / Compliance and responsible business conduct
	205-3 Confirmed incidents of corruption and actions taken	ESG / Confirmed incidents of bribery and corruption
GRI 206: Anti-competitive Behavior	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	none reported.
GRI 207: Tax	207-1 Approach to tax	ESG / Tax Note 12 / Income Tax Note 28 / Deferred Tax
	207-2 Tax governance, control, and risk management	ESG / Tax
	207-3 Stakeholder engagement and management of concerns related to tax	ESG / Tax
	207-4 Country-by-country reporting	Note 1 - Segment reporting
GRI 301: Materials	301-1 Materials used by weight or volume	ESG / Circular economy
	301-2 Recycled input materials used	ESG / Circular economy
	301-3 Reclaimed products and their packaging materials	ESG / Circular economy
GRI 302: Energy	302-1 Energy consumption within the organization	ESG / Energy consumption and mix
	302-2 Energy consumption outside of the organization	ESG / Energy consumption and mix
	302-3 Energy intensity	ESG / Energy consumption and mix
	302-4 Reduction of energy consumption	ESG / Energy consumption and mix
	302-5 Reductions in energy requirements of products and services	ESG / Energy consumption and mix
GRI 303: Water and Effluents	303-1 Interactions with water as a shared resource	ESG / Marine and water resources
	303-2 Management of water discharge-related impacts	ESG / Marine and water resources
	303-3 Water withdrawal	ESG / Marine and water resources
	303-4 Water discharge	ESG / Marine and water resources
	303-5 Water consumption	ESG / Performance indicators ESG / Marine and water resources
GRI 304: Biodiversity	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	no operational sites in or near high conservation value areas reported. ESG / Biodiversity

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	304-2 Significant impacts of activities, products and services on biodiversity	ESG / Biodiversity
	304-3 Habitats protected or restored	ESG / Biodiversity
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	no operational impacts on IUCN Red List or national conservation list species reported. ESG / Biodiversity
GRI 305: Emissions	305-1 Direct (Scope 1) GHG emissions	ESG / Energy consumption and mix
	305-2 Energy indirect (Scope 2) GHG emissions	ESG / Energy consumption and mix
	305-3 Other indirect (Scope 3) GHG emissions	ESG / Energy consumption and mix
	305-4 GHG emissions intensity	ESG / Energy consumption and mix
	305-5 Reduction of GHG emissions	ESG / Energy consumption and mix
	305-6 Emissions of ozone-depleting substances (ODS)	Omitted. Not financial or impact material, but addressed within NIBC's Environment and climate policy.
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Omitted. Not financial or impact material, but addressed within NIBC's Environment and climate policy.
GRI 306: Waste	306-1 Waste generation and significant waste-related impacts	ESG / Circular economy ESG / Energy consumption and mix
	306-2 Management of significant waste-related impacts	ESG / Circular economy
	306-3 Waste generated	ESG / Circular economy
	306-4 Waste diverted from disposal	ESG / Circular economy
	306-5 Waste directed to disposal	ESG / Circular economy
GRI 308: Supplier Environmental Assessment	308-1 New suppliers that were screened using environmental criteria	ESG / Governance ESG / ESG and conduct policies ESG / Climate policies ESG / Biodiversity ESG / Management of relationships with suppliers
	308-2 Negative environmental impacts in the supply chain and actions taken	ESG / Management of relationships with suppliers ESG / Workers in our value chain
GRI 401: Employment	401-1 New employee hires and employee turnover	ESG / Performance indicators ESG / Our people
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	ESG / Our people
	401-3 Parental leave	ESG / Our people
GRI 402: Labor/Management Relations	402-1 Minimum notice periods regarding operational changes	ESG / Our people
GRI 403: Occupational Health and Safety	403-1 Occupational health and safety management system	ESG / Our people

GRI STANDARD	DISCLOSURE	NIBC 2022 ANNUAL REPORT LOCATION
	403-2 Hazard identification, risk assessment, and incident investigation	ESG / Our people
	403-3 Occupational health services	ESG / Our people
	403-4 Worker participation, consultation, and communication on occupational health and safety	ESG / Our people
	403-5 Worker training on occupational health and safety	ESG / Our people
	403-6 Promotion of worker health	ESG / Our people
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	ESG / Our people
	403-8 Workers covered by an occupational health and safety management system	ESG / Our people
	403-9 Work-related injuries	ESG / Our people
	403-10 Work-related ill health	ESG / Our people
GRI 404: Training and Education	404-1 Average hours of training per year per employee	ESG/ Performance indicators ESG / Our people
	404-2 Programs for upgrading employee skills and transition assistance programs	ESG / Our people
	404-3 Percentage of employees receiving regular performance and career development reviews	ESG / Our people
GRI 405: Diversity and Equal Opportunity	405-1 Diversity of governance bodies and employees	ESG / Our people
	405-2 Ratio of basic salary and remuneration of women to men	ESG / Our people
GRI 406: Non-discrimination	406-1 Incidents of discrimination and corrective actions taken	no incidents reported. ESG / Our people
GRI 407: Freedom of Association and Collective Bargaining	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	ESG / Workers in the value chain
GRI 408: Child Labor	408-1 Operations and suppliers at significant risk for incidents of child labor	ESG / Workers in the value chain
GRI 409: Forced or Compulsory Labor	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	ESG / Workers in the value chain
GRI 410: Security Practices	410-1 Security personnel trained in human rights policies or procedures	ESG / Our people
GRI 411: Rights of Indigenous Peoples	411-1 Incidents of violations involving rights of indigenous peoples	no incidents reported.

GRI STANDARD	DISCLOSURE	NIBC 2022 ANNUAL REPORT LOCATION
GRI 413: Local Communities	413-1 Operations with local community engagement, impact assessments, and development programs	ESG / Affected communities
	413-2 Operations with significant actual and potential negative impacts on local communities	ESG / Affected communities
GRI 414: Supplier Social Assessment	414-1 New suppliers that were screened using social criteria	ESG / Workers in our value chain ESG / Affected communities
	414-2 Negative social impacts in the supply chain and actions taken	ESG / Workers in our value chain ESG / Affected communities ESG / Management of relationships with suppliers
GRI 415: Public Policy	415-1 Political contributions	no political contributions made during 2022. ESG / Political influence
GRI 416: Customer Health and Safety	416-1 Assessment of the health and safety impacts of product and service categories	ESG / Consumers
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	no incidents reported. ESG / Consumers
GRI 417: Marketing and Labeling	417-1 Requirements for product and service information and labeling	ESG / Consumers
	417-2 Incidents of non-compliance concerning product and service information and labeling	no incidents reported. ESG / Consumers
	417-3 Incidents of non-compliance concerning marketing communications	no incidents reported. ESG / Consumers
GRI 418: Customer Privacy	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	ESG / Data privacy & security

Where to find more information

Additional information on our financial and non-financial performance is reported in NIBC's Annual Report, GRI Content Index, Pillar III report, TCFD Report and other disclosures. Additional information regarding NIBC's corporate governance and sustainability policies are available on our website.

Reports:

- Annual Report: nibc.com/about-nibc/investor-relations/annual-reports/
- Pillar III: nibc.com/about-nibc/investor-relations/annual-reports/
- Sustainability Report: nibc.com/about-nibc/sustainability/
- UN Global Compact COP: nibc.com/about-nibc/sustainability/
- Equator Principles: nibc.com/about-nibc/sustainability/
- Modern Slavery Statement: nibc.com/about-nibc/sustainability/
- TCFD Report: nibc.com/about-nibc/sustainability

Policies:

- Corporate Governance Policies: nibc.com/about-nibc/corporate-governance/
- Sustainability Policies: nibc.com/about-nibc/sustainability/sustainability-governance/

Feedback Appreciated

Your feedback on our sustainability disclosures is welcome and greatly appreciated.

If you have any questions, can't find something, prefer that we begin to report an aspect that we haven't or have feedback that you would like to share, please contact us at csr@nibc.com or use the contact details available on our corporate website www.nibc.com