



GLOBAL REPORTING INITIATIVE (GRI) REPORTING INDEX

Statement of use	NRW Holdings Ltd has reported in accordance with the GRI Standards for the period 1 July 2021 to 30 June 2022
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	No applicable GRI sector standards apply
References to Location	2022 Annual Report – “AR” 2022 Sustainability Report – “SR” 2022 Annual Financial Statements – “AFS”

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION / NOTES
--------------	------------	----------	------------------

General disclosures

GRI STANDARD	DISCLOSURE	LOCATION	OMISSION / NOTES
GRI 2: General Disclosures 2021	2-1 Organizational details	SR, About This Report, p 19	NRW's registered office is 181 Great Eastern Highway Belmont WA 6104
	2-2 Entities included in the organization's sustainability reporting	SR, About This Report, p 19	
	2-3 Reporting period, frequency and contact point	SR, About This Report, p 19	
	2-4 Restatements of information		NRW has not made any restatements of information or performance data in this Report.
	2-5 External assurance		No external assurance has been sought for FY22.
	2-6 Activities, value chain and other business relationships	AR, CEO Review of Operations, p 7 - 11	There were no significant changes during the reporting period to NRW's size, structure, or supply chain.
	2-7 Employees	SR, Our Operating Environment and Industry Trends, p 37 SR, Our Strategy and Management Approach, p 38 SR, Performance Data, p 57 - 58	
	2-8 Workers who are not employees	SR, Our Strategy and Management Approach, p 38 SR, Performance Data, p 57	
	2-9 Governance structure and composition	SR, Corporate Governance, p 51 - 52 AFS, Directors Report, pages 4 - 6	
	2-10 Nomination and selection of the highest governance body	SR, Corporate Governance, p 51	
	2-11 Chair of the highest governance body	SR, Corporate Governance, p 51	
	2-12 Role of the highest governance body in overseeing the management of impacts	SR, Sustainability at NRW, p 20 – 21	
	2-13 Delegation of responsibility for managing impacts	SR, Corporate Governance, p 51 - 52	
	2-14 Role of the highest governance body in sustainability reporting	SR, Sustainability at NRW, p 21	

	2-15 Conflicts of interest	NRW Holdings Code Of Conduct For Directors, p 2	
	2-16 Communication of critical concerns	SR, Business Ethics and Transparency, p 54	
	2-17 Collective knowledge of the highest governance body	SR, Corporate Governance, p 51 - 52 NRW Holdings Charter Of The Sustainability Committee, p 2	
	2-18 Evaluation of the performance of the highest governance body	NRW Holdings Charter Of The Sustainability Committee, page 5	
	2-19 Remuneration policies	AFS, Remuneration Report, p 14 – 28	
	2-20 Process to determine remuneration	AFS, Remuneration Report, p 14 - 28 Annual General Meeting Voting Results - published on the ASX platform	
	2-21 Annual total compensation ratio		NRW is working on improving our data collection for improved disclosure
	2-22 Statement on sustainable development strategy	SR, Letter from the Chair of the Sustainability Committee, p 17	
	2-23 Policy commitments	SR, Business Ethics and Transparency, p 50 – 54	
	2-24 Embedding policy commitments	SR, Business Ethics and Transparency, p 54	
	2-25 Processes to remediate negative impacts	SR, Business Ethics and Transparency, p 54	
	2-26 Mechanisms for seeking advice and raising concerns	SR, Business Ethics and Transparency, p 53 – 54	
	2-27 Compliance with laws and regulations	SR, Performance Data, p 59	
	2-28 Membership associations		NRW does not have a significant role in any membership associations.
	2-29 Approach to stakeholder engagement	SR, Sustainability at NRW, p 22 – 24	
	2-30 Collective bargaining agreements	SR, Our Strategy and Management Approach, p 38 SR, Performance Data, page 58	
Material topics			
GRI 3: Material Topics 2021	3-1 Process to determine material topics	SR, Our Approach, p 22	
	3-2 List of material topics	SR, Material Topics, p 24	
Economic performance			
GRI 3: Material Topics 2021	3-3 Management of material topics	SR, Sustainability at NRW, p 20	
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	AR, CFO Financial Report, p 13 - 15 AFS, Consolidated Statement of Cash Flows, p 38 SR, Performance Data, p 59	
	201-2 Financial implications and other risks and	SR, Climate Change, p 29 – 32	

	opportunities due to climate change		
	201-3 Defined benefit plan obligations and other retirement plans	AFS, Consolidated Statement of Profit or Loss and Other Comprehensive Income, p 35	
	201-4 Financial assistance received from the government	SR, Performance Data, p 59	
Market presence			
GRI 3: Material Topics 2021	3-3 Management of material topics	SR, Sustainability at NRW, p 20	
GRI 202: Market Presence 2016	202-2 Proportion of senior management hired from the local community	SR, Performance Data, p 58	
Indirect economic impacts			
GRI 3: Material Topics 2021	3-3 Management of material topics	SR, Sustainability at NRW, p 20	
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported		NRW does not own the resources or infrastructure projects on which it operates.
	203-2 Significant indirect economic impacts	SR, Our Operating Environment and Industry Trends, p 37	
Procurement practices			
GRI 3: Material Topics 2021	3-3 Management of material topics	SR, Business Ethics and Transparency, p 54	
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	SR, Performance Data, p 59	
Anti-corruption			
GRI 3: Material Topics 2021	3-3 Management of material topics	SR, Business Ethics and Transparency, p 53	
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption		Not applicable as there is a low risk of corruption operating in Australian jurisdiction.
	205-2 Communication and training about anti-corruption policies and procedures		Not applicable as there is a low risk of corruption operating in Australian jurisdiction.
	205-3 Confirmed incidents of corruption and actions taken	SR, Performance Data, p 59	
Anti-competitive behaviour			
GRI 3: Material Topics 2021	3-3 Management of material topics	NRW Holdings Code Of Conduct – Obligations To Stakeholders, page 4	
GRI 206: Anti-competitive Behaviour 2016	206-1 Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	SR, Performance Data, p 59	
Tax			
GRI 3: Material Topics 2021	3-3 Management of material topics	AFS, Notes to the Financial Statements, p 73	
GRI 207: Tax 2019	207-1 Approach to tax	AFS, Notes to the Financial Statements, p 73	

	207-2 Tax governance, control, and risk management	AFS, Notes to the Financial Statements, p 73	
	207-3 Stakeholder engagement and management of concerns related to tax	AFS, Notes to the Financial Statements, p 73	
	207-4 Country-by-country reporting	AFS, Notes to the Financial Statements, p 73	
Materials			
GRI 3: Material Topics 2021	3-3 Management of material topics	SR, Resource Use, p 33	
GRI 301: Materials 2016	301-1 Materials used by weight or volume		NRW is in the process of establishing its data collection processes for this material topic.
	301-2 Recycled input materials used		Not applicable as NRW does not use a significant amount of recycled input materials.
	301-3 Reclaimed products and their packaging materials		Not applicable as NRW does not generate a significant amount of packaging materials.
Energy			
GRI 3: Material Topics 2021	3-3 Management of material topics	SR, Climate Change, p 29 – 32	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	SR, Climate Change, p 29 and 32 SR, Performance Data, p 57	
	302-2 Energy consumption outside of the organization		NRW is in the process of establishing its data collection processes for this material topic.
	302-3 Energy intensity	SR, Performance Data, p 57	
	302-4 Reduction of energy consumption	SR, Climate Change, p 29	
	302-5 Reductions in energy requirements of products and services	SR, Climate Change, p 29	
Water and effluents			
GRI 3: Material Topics 2021	3-3 Management of material topics	SR, Water Management and Use, p 33	
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	SR, Water Management and Use, p 33	
	303-2 Management of water discharge-related impacts	SR, Water Management and Use, p 33	
	303-3 Water withdrawal		NRW is in the process of establishing its data collection processes for this material topic.
	303-4 Water discharge		NRW is in the process of establishing its data collection processes for this material topic.
	303-5 Water consumption		NRW is in the process of establishing its data collection processes for this material topic.
Biodiversity			

GRI 3: Material Topics 2021	3-3 Management of material topics		Due to NRW's business nature, this topic is not considered material.
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas		Due to NRW's business nature, this topic is not considered material.
	304-2 Significant impacts of activities, products and services on biodiversity		Due to NRW's business nature, this topic is not considered material.
	304-3 Habitats protected or restored		Due to NRW's business nature, this topic is not considered material.
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations		Due to NRW's business nature, this topic is not considered material.
Emissions			
GRI 3: Material Topics 2021	3-3 Management of material topics	SR, Climate Change, p 29 – 33	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	SR, Performance Data, p 57	
	305-2 Energy indirect (Scope 2) GHG emissions	SR, Performance Data, p 57	
	305-3 Other indirect (Scope 3) GHG emissions		NRW is in the process of establishing its data collection processes for this material topic.
	305-4 GHG emissions intensity	SR, Performance Data, p 57	
	305-5 Reduction of GHG emissions	SR, Performance Data, p 57	
	305-6 Emissions of ozone-depleting substances (ODS)		Not applicable as NRW does not generate a significant amount of ozone-depleting substance.
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions		NRW is in the process of establishing its data collection processes for this material topic.
Waste			
GRI 3: Material Topics 2021	3-3 Management of material topics	SR, Resource Use, p 33	
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	SR, Resource Use, p 33	
	306-2 Management of significant waste-related impacts	SR, Resource Use, p 33	
	306-3 Waste generated		NRW is in the process establishing its data collection processes for this material topic.
	306-4 Waste diverted from disposal		NRW is in the process establishing its data collection processes for this material topic.
	306-5 Waste directed to disposal		NRW is in the process establishing its data collection processes for this material topic.

Supplier environmental assessment			
GRI 3: Material Topics 2021	3-3 Management of material topics		
GRI 308: Supplier Environmental Assessment 2016	308-2 Negative environmental impacts in the supply chain and actions taken		No suppliers were identified as having significant actual and potential negative environmental impacts.
Employment			
GRI 3: Material Topics 2021	3-3 Management of material topics	SR, Social – Our Strategy and Management Approach, p 38	
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	SR, Performance Data, p 58	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	SR, Health and Wellbeing, p 40	
	401-3 Parental leave	SR, Performance Data, p 59	
Labour/management relations			
GRI 3: Material Topics 2021	3-3 Management of material topics	SR, Social – Our Strategy and Management Approach, p 38	
GRI 402: Labour/Management Relations 2016	402-1 Minimum notice periods regarding operational changes		NRW seeks to provide employees with as much notification as possible regarding any workplace changes.
Occupational health and safety			
GRI 3: Material Topics 2021	3-3 Management of material topics	SR, Safety, p 39 – 40	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	SR, Safety, p 39	
	403-2 Hazard identification, risk assessment, and incident investigation	SR, Safety, p 39	
	403-3 Occupational health services	SR, Health and Wellbeing, p 40	
	403-4 Worker participation, consultation, and communication on occupational health and safety	SR, Safety, p 39	
	403-5 Worker training on occupational health and safety	SR, Safety, p 39	
	403-6 Promotion of worker health	SR, Health and Wellbeing, p 40	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SR, Safety, p 39 SR, Health and Wellbeing, p 40	
	403-8 Workers covered by an occupational health and safety management system		All of NRW's employees are covered by OHS management systems AS/NZS 4801:2001 and ISO 45001:2018.
	403-9 Work-related injuries	SR, Performance Data, p 57	

	403-10 Work-related ill health	SR, Performance Data, p 57	
Training and education			
GRI 3: Material Topics 2021	3-3 Management of material topics	SR, Employee Attraction and Development, p 41	
GRI 404: Training and Education 2016	404-1 Average hour of training per year per employee	SR, Performance Data, p 59	
	404-2 Programs for upgrading employee skills and transition assistance programs	SR, Employee Attraction and Development, p 41 – 42	
	404-3 Percentage of employees receiving regular performance and career development reviews		
Diversity and equal opportunity			
GRI 3: Material Topics 2021	3-3 Management of material topics	SR, Workplace Culture, Diversity and Inclusiveness, p 43 – 44	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	SR, Performance Data, p 58	
	405-2 Ratio of basic salary and remuneration of women to men	SR, Performance Data, p 58 – 59	
Non-discrimination			
GRI 3: Material Topics 2021	3-3 Management of material topics	SR, Workplace Culture, Diversity and Inclusiveness, p 43	
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	SR, Performance Data, p 58	
Freedom of association and collective bargaining			
GRI 3: Material Topics 2021	3-3 Management of material topics	SR, Social – Our Strategy and Management Approach, p 38	
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	SR, Performance Data, p 58	
Child labour			
GRI 3: Material Topics 2021	3-3 Management of material topics		Not applicable as there is a low risk of child labour operating in Australian jurisdiction.
GRI 408: Child Labour 2016	408-1 Operations and suppliers at significant risk for incidents of child labour		Not applicable as there is a low risk of child labour operating in Australian jurisdiction.
Forced or compulsory labour			
GRI 3: Material Topics 2021	3-3 Management of material topics		Not applicable as there is a low risk of child labour operating in Australian jurisdiction.
GRI 409: Forced or Compulsory Labour 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labour		Not applicable as there is a low risk of child labour operating in Australian jurisdiction.

Security practices			
GRI 3: Material Topics 2021	3-3 Management of material topics		Security personnel are trained on risk and interpersonal and communication skills as well as how to approach a situation when an incident takes place. Specific human rights training does not take place.
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures		Security personnel are trained on risk and interpersonal and communication skills as well as how to approach a situation when an incident takes place. Specific human rights training does not take place.
Rights of indigenous peoples			
GRI 3: Material Topics 2021	3-3 Management of material topics	SR, Community Engagement, p 45	
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving the rights of indigenous peoples	SR, Performance Data, p 59	
Local communities			
GRI 3: Material Topics 2021	3-3 Management of material topics	SR, Community Engagement, p 45 – 46	
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	SR, Stakeholder Engagement, p 23 SR, Community Engagement, p 45 – 46	Information about the percentage of operations with implemented local community engagement, impact assessments or development programs are not available.
	413-2 Operations with significant actual and potential negative impacts on local communities		NRW does not have operations with significant actual and potential negative impacts on local communities.
Supplier social assessment			
GRI 3: Material Topics 2021	3-3 Management of material topics		
GRI 414: Supplier Social Assessment 2016	414-2 Negative social impacts in the supply chain and actions taken		No suppliers were identified as having significant actual and potential social impacts during the reporting period.
Public policy			
GRI 3: Material Topics 2021	3-3 Management of material topics		NRW is not involved in any significant public policy development and lobbying.
GRI 415: Public Policy 2016	415-1 Political contributions	SR, Performance Data, p 59	
Customer health and safety			
GRI 3: Material Topics 2021	3-3 Management of material topics		Due to NRW's business nature, this topic is not considered material.
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories		Due to NRW's business nature, this topic is not considered material.
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	SR, Performance Data, p 59	
Marketing and labelling			

GRI 3: Material Topics 2021	3-3 Management of material topics		Due to NRW's business nature, this topic is not considered material.
GRI 417: Marketing and Labelling 2016	417-1 Requirements for product and service information and labelling		Due to NRW's business nature, this topic is not considered material.
	417-2 Incidents of non-compliance concerning product and service information and labelling	SR, Performance Data, p 60	
	417-3 Incidents of non-compliance concerning marketing communications	SR, Performance Data, p 60	
Customer privacy			
GRI 3: Material Topics 2021	3-3 Management of material topics	NRW Holdings Code Of Conduct – Obligations To Stakeholders, p 2	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	SR, Performance Data, p 60	