

# APPENDIX 2

## GRI REPORTING INDEX



<b>Statement of use</b>		NRW Holdings Ltd has reported in accordance with the GRI Standards for the period 1 July 2022 to 30 June 2023 (FY23)	
<b>GRI 1 used</b>		GRI 1: Foundation 2021	
<b>Applicable GRI Sector Standard(s)</b>		No applicable GRI sector standards apply	
<b>References to Location</b>		2023 Sustainability Report – “SR” 2023 Annual Report – “AR”	
<b>GRI STANDARD</b>	<b>DISCLOSURE</b>	<b>LOCATION</b>	<b>OMISSION / NOTES</b>
<b>General disclosures</b>			
<b>GRI 2: General Disclosures 2021</b>	2-1 Organisational details	SR, About This Report, p 3	NRW's registered office is 181 Great Eastern Highway Belmont WA 6104
	2-2 Entities included in the organisation's sustainability reporting	SR, About This Report, p 3	
	2-3 Reporting period, frequency and contact point	SR, About This Report, p 3	
	2-4 Restatements of information		NRW has not made any restatements in FY23.
	2-5 External assurance		No external assurance has been sought in FY23.
	2-6 Activities, value chain and other business relationships	SR, About Us, pp 5 – 6 AR, Financial Statements, p 6	There were no material changes during the reporting period to NRW's size, structure, or supply chain.
	2-7 Employees	SR, Our Operating Environment, p 25 SR, Social, pp 29 - 32 SR, Performance Data, pp 47 - 48	
	2-8 Workers who are not employees	SR, Our Operating Environment, p 25 SR, Social, pp 29 - 32 SR, Performance Data, pp 47 - 48	
	2-9 Governance structure and composition	SR, Our Governance Structures, p 10 SR, Corporate Governance, pp 39 - 41 AR, Financial Statements, pages 4 - 6	
	2-10 Nomination and selection of the highest governance body	SR, Corporate Governance, pp 39 - 41	
	2-11 Chair of the highest governance body	SR, Corporate Governance, pp 39 - 41	
	2-12 Role of the highest governance body in overseeing the management of impacts	SR, Sustainability at NRW, p 10	
	2-13 Delegation of responsibility for managing impacts	SR, Sustainability at NRW, p 10	
	2-14 Role of the highest governance body in sustainability reporting	SR, Sustainability at NRW, p 10	
	2-15 Conflicts of interest	NRW Holdings Code Of Conduct For Directors, page 2	
	2-16 Communication of critical concerns	SR, Business Ethics and Transparency, p 44	
	2-17 Collective knowledge of the highest governance body	SR, Corporate Governance, pp 39 – 41 AR, Financial Statements, pages 4 - 5 NRW Holdings Charter Of The Sustainability Committee, page 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	AR, Financial Statements, pp 16 - 31	
	2-20 Process to determine remuneration	AR, Financial Statements, pp 16 - 31 Annual General Meeting Voting Results - published on the ASX platform	
	2-21 Annual total compensation ratio		NRW are working on improving our data collection for improved disclosure

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	2-22 Statement on sustainable development strategy	SR, Letter from the Chair of the Sustainability Committee, p 7	
	2-23 Policy commitments	SR, Business Ethics and Transparency, pp 43 - 44 [Ref: human rights]	
	2-24 Embedding policy commitments	SR, Business Ethics and Transparency, pp 43 - 44 [Ref: human rights]	
	2-25 Processes to remediate negative impacts	SR, Business Ethics and Transparency, p 44 [Ref: whistleblowing]	
	2-26 Mechanisms for seeking advice and raising concerns	SR, Business Ethics and Transparency, p 44 [Ref: whistleblowing]	
	2-27 Compliance with laws and regulations	SR, Performance Data, p 49	
	2-28 Membership associations		NRW does not have a significant role in any membership associations.
	2-29 Approach to stakeholder engagement	SR, Stakeholder Engagement, p 11	
	2-30 Collective bargaining agreements	SR, Performance Data, page 48	
<b>Material topics</b>			
<b>GRI 3: Material Topics 2021</b>	3-1 Process to determine material topics	SR, Sustainability at NRW, p 11	
	3-2 List of material topics	SR, Sustainability at NRW, p 12	
<b>Climate Change</b>			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	SR, Climate Change, pp 17 - 20	
<b>GRI 302: Energy 2016</b>	302-1 Energy consumption within the organization	SR, Climate Change, p 19 SR, Performance Data, p 47	
	302-2 Energy consumption outside of the organization		NRW is in the process establishing its data collection processes for this disclosure.
	302-3 Energy intensity	SR, Performance Data, p 47	
	302-4 Reduction of energy consumption	SR, Climate Change, pp 19 - 20	
	302-5 Reductions in energy requirements of products and services	SR, Climate Change, pp 17 - 20	
<b>GRI 305: Emissions 2016</b>	305-1 Direct (Scope 1) GHG emissions	SR, Performance Data, p 47	
	305-2 Energy indirect (Scope 2) GHG emissions	SR, Performance Data, p 47	
	305-3 Other indirect (Scope 3) GHG emissions		NRW is in the process establishing its data collection processes for this disclosure.
	305-4 GHG emissions intensity	SR, Performance Data, p 47	
	305-5 Reduction of GHG emissions	SR, Performance Data, p 47	
	305-6 Emissions of ozone-depleting substances (ODS)		Not applicable as NRW does not generate significant amount of ozone-depleting substance.
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions		NRW is in the process establishing its data collection processes for this disclosure.
<b>Resource Use</b>			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	SR, Resource Use, p 21	
<b>GRI 306: Waste 2020</b>	306-1 Waste generation and significant waste-related impacts	SR, Resource Use, p 21	
	306-2 Management of significant waste-related impacts	SR, Resource Use, p 21	
	306-3 Waste generated		NRW is in the process establishing its data collection processes for this disclosure.

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	306-4 Waste diverted from disposal		NRW is in the process establishing its data collection processes for this disclosure.
	306-5 Waste directed to disposal		NRW is in the process establishing its data collection processes for this disclosure.
<b>GRI 301: Materials 2016</b>	301-1 Materials used by weight or volume		NRW is in the process establishing its data collection processes for this disclosure.
	301-2 Recycled input materials used		NRW is in the process establishing its data collection processes for this disclosure.
	301-3 Reclaimed products and their packaging materials		Not applicable as NRW does not generate significant amount of packaging materials.
<b>Water Management &amp; Use</b>			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	SR, Water Management and Use, p 22	
<b>GRI 303: Water and Effluents 2018</b>	303-1 Interactions with water as a shared resource	SR, Water Management and Use, p 22	
	303-2 Management of water discharge-related impacts	SR, Water Management and Use, p 22	
	303-3 Water withdrawal		NRW is in the process establishing its data collection processes for this disclosure.
	303-4 Water discharge		NRW is in the process establishing its data collection processes for this disclosure.
	303-5 Water consumption		NRW is in the process establishing its data collection processes for this disclosure.
<b>Innovation</b>			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	SR, Innovation, p 23	
<b>Safety</b>			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	SR, Safety, pp 27 - 28	
<b>GRI 403: Occupational Health and Safety 2018</b>	403-1 Occupational health and safety management system	SR, Safety, pp 27 - 28	
	403-2 Hazard identification, risk assessment, and incident investigation	SR, Safety, pp 27 - 28	
	403-3 Occupational health services	SR, Health and Wellbeing, p 29	
	403-4 Worker participation, consultation, and communication on occupational health and safety	SR, Safety, pp 27 - 28	
	403-5 Worker training on occupational health and safety	SR, Safety, pp 27 - 28	
	403-6 Promotion of worker health	SR, Health and Wellbeing, p 29	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SR, Safety, pp 27 - 28 SR, Health and Wellbeing, p 29	
	403-8 Workers covered by an occupational health and safety management system		All NRW's workers are covered by OHS management systems AS/NZS 4801:2001 and ISO 45001:2018.
	403-9 Work-related injuries	SR, Performance Data, p 47	
	403-10 Work-related ill health		NRW is in the process of establishing its data collection processes for this disclosure.

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<b>Employee Health &amp; Wellbeing</b>			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	SR, Employee Health & Wellbeing, p 29	
<b>Employee Attraction &amp; Development</b>			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	SR, Employee Attraction & Development, pp 31 – 32	
<b>GRI 401: Employment 2016</b>	401-1 New employee hires and employee turnover	SR, Performance Data, p 48	
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees		NRW's employee benefits are provided to both full time and part time employees.
	401-3 Parental leave	SR, Performance Data, p 48	
<b>GRI 407: Freedom of Association and Collective Bargaining 2016</b>	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	SR, Performance Data, p 48	
<b>GRI 404: Training and Education 2016</b>	404-1 Average hours of training per year per employee	SR, Performance Data, p 49	
	404-2 Programs for upgrading employee skills and transition assistance programs	SR, Employee Attraction and Development, pp 31 - 32	
	404-3 Percentage of employees receiving regular performance and career development reviews		NRW is in the process establishing its data collection processes for this disclosure.
<b>Workplace Culture &amp; Diversity</b>			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	SR, Workplace Culture and Diversity, p 33	
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	405-1 Diversity of governance bodies and employees	SR, Performance Data, p 48	
	405-2 Ratio of basic salary and remuneration of women to men	SR, Performance Data, p 48	
<b>GRI 406: Non-discrimination 2016</b>	406-1 Incidents of discrimination and corrective actions taken		NRW is in the process establishing its data collection processes for this disclosure.
<b>Community Engagement</b>			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	SR, Community Engagement, pp 35 - 36	
<b>GRI 413: Local Communities 2016</b>	413-1 Operations with local community engagement, impact assessments, and development programs	NRW's engagement method with local community is stated in Stakeholder Engagement section.	Information about 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 is in the process establishing its data collection processes for this disclosure.
<b>GRI 411: Rights of Indigenous Peoples 2016</b>	411-1 Incidents of violations involving rights of indigenous peoples	SR, Performance Data, p 49	
<b>Economic performance</b>			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	AR, Financial Statements, pp 38 - 89	
<b>GRI 201: Economic Performance 2016</b>	201-1 Direct economic value generated and distributed	AR, Financial Statements, p 42 SR, Performance Data, p 49	
	201-2 Financial implications and other risks and opportunities due to climate change	AR, Climate Related Financial Disclosures, pp 23 - 32	
	201-3 Defined benefit plan obligations and other retirement plans	AR, Financial Statements, p 52 [2.4 other expenses – superannuation contribution]	

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	201-4 Financial assistance received from government	SR, Performance Data, p 49	
<b>Corporate Governance</b>			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	SR, Corporate Governance, p 39 - 41	
<b>Business Ethics &amp; Transparency</b>			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	SR, Business Ethics and Transparency, p 43 - 44	
<b>GRI 205: Anti-corruption 2016</b>	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 49	
<b>GRI 206: Anti-competitive Behaviour 2016</b>	206-1 Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	SR, Performance Data, p 49	
<b>GRI 409: Forced or Compulsory Labor 2016</b>	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor		Not applicable as there is a low risk of child labour operating in Australian jurisdiction.
<b>Risk Management</b>			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	SR, Risk Management, p 45	
<b>GRI 418: Customer Privacy 2016</b>	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	SR, Performance Data, p 49	