



GRI Index 2023

Global Reporting Initiative (GRI) Content Index

New Hope Group has reported the information cited in this GRI content index for the period 1 August 2022 to 31 July 2023 with reference to the GRI Standards.

Documents referred to below include:

- Sustainability Report 2023, page 24 of Annual Report 2023, available at newhopegroup.com.au/investor-center.
- Tax Contribution Report 2023, page 50 of Annual Report 2023
- Directors' Report 2023, page 52 of Annual Report 2023
- Financial Report 2023, page 82 of Annual Report 2023
- Corporate Governance Statement, Modern Slavery Statement and reporting to the Australian Workplace Gender Equality Agency updated annually and available at newhopegroup.com.au/corporate-governance
- 2022 Climate and Global Energy Transition Statement and sustainability data tables both available at newhopegroup.com.au/sustainability
- Bengalla Mine Annual Review available at newhopegroup.com.au/general-reporting

GRI

Disclosure **Disclosure title** **Disclosure reference or commentary**

General Disclosures (GRI-2)

1	The organisation and its reporting practices	
2-1	Organisational details	Annual Report 2023 – Our Operations, Corporate Directory.
2-2	Entities included in the organisation's sustainability reporting	Sustainability Report 2023 – Introduction.
2-3	Reporting period, frequency and contact point	Sustainability Report 2023 – Introduction.
2-4	Restatements of information	No restatements have been made. However, where potential errors or changes in measurements have been applied, they have been footnoted throughout the Sustainability Report 2023.
2-5	External assurance	The Sustainability Report 2023 has not gone through an external assurance process. This will be considered for future reports.
2	Activities and workers	
2-6	Activities, value chain and other business relationships	Annual Report 2023 – Our Operations.
2-7	Employees	Sustainability Report 2023 – Our People; Data tables.
2-8	Workers who are not employees	Not reported.
3	Governance	
2-9	Governance structure and composition	Corporate Governance Statement 2023; Directors' Report 2023.
2-10	Nomination and selection of the highest governance body	Corporate Governance Statement 2023.
2-11	Chair of the highest governance body	Corporate Governance Statement 2023.
2-12	Role of the highest governance body in overseeing the management of impacts	Corporate Governance Statement 2023; Annual Report 2023, Sustainability Report 2023.
2-13	Delegation of responsibility for managing impacts	Corporate Governance Statement 2023; Sustainability Report 2023.
2-14	Role of the highest governance body in sustainability reporting	Corporate Governance Statement 2023; Sustainability Report 2023.
2-15	Conflicts of interest	Corporate Governance Statement 2023; Directors' Report 2023.
2-16	Communication of critical concerns	Corporate Governance Statement 2023.
2-17	Collective knowledge of the highest governance body	Corporate Governance Statement 2023.
2-18	Evaluation of the performance of the highest governance body	Corporate Governance Statement 2023.
2-19	Remuneration policies	Remuneration Report 2023.
2-20	Process to determine remuneration	Remuneration Report 2023.
2-21	Annual total compensation ratio	Not reported.

Global Reporting Initiative (GRI) Content Index continued

GRI Disclosure	Disclosure title	Disclosure reference or commentary
4	Strategy, policies and practices	
2-22	Statement on sustainable development strategy	Annual Report 2023 – Chairman and CEO’s Review.
2-23	Policy commitments	Sustainability Report 2023 – Responsible Business Conduct.
2-24	Embedding policy commitments	Sustainability Report 2023 – Responsible Business Conduct; Corporate Governance Statement 2023.
2-25	Processes to remediate negative impacts	Sustainability Report 2023 – Responsible Business Conduct.
2-26	Mechanisms for seeking advice and raising concerns	Sustainability Report 2023 – Responsible Business Conduct, Communities.
2-27	Compliance with laws and regulations	Sustainability Report 2023 – Responsible Business Conduct.
2-28	Membership associations	Sustainability Report 2023 – Responsible Business Conduct.
5	Stakeholder engagement	
2-29	Approach to stakeholder engagement	Sustainability Report 2023 – Stakeholder Engagement.
2-30	Collective bargaining agreements	Sustainability Report 2023 – Responsible Business Conduct.

Coal sector specific disclosures (GRI-12)

12.1	GHG emissions	
3-3	Management of material topics	Sustainability Report 2023 – Emissions, Climate and Global Energy Transition.
302-1	Energy consumption within the organisation	Sustainability Report 2023 – Emissions, Climate and Global Energy Transition; Data tables.
302-2	Energy consumption outside the organisation	Not reported.
302-3	Energy intensity	Sustainability Report 2023 – Emissions, Climate and Global Energy Transition; Data tables.
305-1	GHG emissions direct (scope 1) GHG emissions	Sustainability Report 2023 – Emissions, Climate and Global Energy Transition; Data tables.
305-2	GHG emissions indirect (scope 2) GHG emissions	Sustainability Report 2023 – Emissions, Climate and Global Energy Transition; Data tables.
305-3	GHG emissions indirect (scope 3) GHG emissions	Limited disclosure in 2022 Climate and Global Energy Transition Statement.
305-4	GHG emissions intensity	Sustainability Report 2023 – Emissions, Climate and Global Energy Transition; Data tables.
12.2	Climate adaptation, resilience and transition	
3-3	Management of material topics	Sustainability Report 2023 – Emissions, Climate and Global Energy Transition.
201-2	Financial implications and other risks and opportunities due to climate change	Limited disclosure in Sustainability Report 2023 – Emissions, Climate and Global Energy Transition; Directors’ Report 2023.
305-5	Reduction of GHG emissions	Sustainability Report 2023 – Emissions, Climate and Global Energy Transition.
12.3	Closure and rehabilitation	
3-3	Management of material topics	Sustainability Report 2023 – Environment.
402-1	Minimum notice periods regarding operational changes	Not reported.
404-2	Programs for upgrading employee skills and transition assistance programs	Programs directly related to closure of operations not reported due to long-life approvals. Employee assistance programs are outlined in Sustainability Report 2023 – Our People.
12.4	Air emissions	
3-3	Management of material topics	Sustainability Report 2023 – Communities.
305-7	Nitrogen oxides, sulphur oxides, and other significant air emissions	Air emissions for the Bengalla Mine are reported in its Annual Review.

Global Reporting Initiative (GRI) Content Index continued

GRI Disclosure	Disclosure title	Disclosure reference or commentary
12.5	Biodiversity	
3-3	Management of material topics	Sustainability Report 2023 – Environment.
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Sustainability Report 2023 – Environment.
304-2	Significant impacts of activities, products and services on biodiversity	Sustainability Report 2023 – Environment.
304-3	Habitats protected or restored	Data tables.
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	Data tables.
12.6	Waste	
3-3	Management of material topics	Sustainability Report 2023 – Environment.
306-1	Waste generation and significant waste-related impacts	Sustainability Report 2023 – Environment.
306-2	Management of significant waste-related impacts	We outsource management of waste to third-party contractors, in alignment with applicable legislative frameworks.
306-3	Waste generated	Sustainability Report 2023 – Environment; Data tables.
306-4	Waste diverted from disposal	Sustainability Report 2023 – Environment; Data tables.
306-5	Waste directed to disposal	Sustainability Report 2023 – Environment; Data tables.
12.7	Water and effluents	
3-3	Management of material topics	Sustainability Report 2023 – Environment.
303-1	Interactions with water as a shared resource	Sustainability Report 2023 – Environment.
303-2	Management of water discharge-related impacts	We manage water, including discharges, per strict requirements outlined in environmental approvals for each operation.
303-3	Water withdrawal	Sustainability Report 2023 – Environment; Data tables.
303-4	Water discharge	Data tables.
303-5	Water consumption	Data tables.
12.8	Economic impact	
3-3	Management of material topics	Sustainability Report 2023 – Communities.
201-1	Direct economic value generated and distributed	Not reported. See Financial Report 2023, Sustainability Report 2023 – Communities, and data tables for financial disclosures and economic impacts.
202-2	Proportion of senior management hired from the local community	Data tables.
203-1	Infrastructure investments and services supported	Sustainability Report 2023 – Communities.
203-2	Significant indirect economic impacts	Sustainability Report 2023 – Communities.
204-1	Proportion of spending on local suppliers	Sustainability Report 2023 – Communities; Data tables.
12.9	Local communities	
3-3	Management of material topics	Sustainability Report 2023 – Communities.
413-1	Operations with local community engagement, impact assessments, and development programs	Sustainability Report 2023 – Communities; Mining operations have community engagement, impact assessments and development programs as required under state legislation.
413-2	Operations with significant actual and potential negative impacts on local communities	Sustainability Report 2023 – Communities.
12.10	Land and resource rights	
3-3	Management of material topics	Sustainability Report 2023 – Environment, Communities.

Global Reporting Initiative (GRI) Content Index continued

GRI Disclosure	Disclosure title	Disclosure reference or commentary
12.11	Rights of indigenous peoples	
3-3	Management of material topics	Sustainability Report 2023 – Communities.
411-1	Incidents of violations involving rights of indigenous peoples	Data tables.
12.13	Asset integrity and critical incident management	
3-3	Management of material topics	Sustainability Report 2023 – Environment.
306-3	Significant spills	Data tables.
12.14	Occupational health and safety	
3-3	Management of material topics	Sustainability Report 2023 – Our People.
403-1	Occupational health and safety management system	Sustainability Report 2023 – Our People.
403-2	Hazard identification, risk assessment, and incident investigation	Sustainability Report 2023 – Our People.
403-3	Occupational health services	Sustainability Report 2023 – Our People.
403-4	Worker participation, consultation, and communication on occupational health and safety	Sustainability Report 2023 – Our People.
403-5	Worker training on occupational health and safety	Sustainability Report 2023 – Our People.
403-6	Promotion of worker health	Sustainability Report 2023 – Our People.
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Not reported.
403-8	Workers covered by an occupational health and safety management system	All workers are covered by an occupational health and safety management system.
403-9	Work-related injuries	Sustainability Report 2023 – Our People; Data tables.
403-10	Work-related ill health	Sustainability Report 2023 – Our People; Data tables.
12.15	Employment practices	
3-3	Management of material topics	Sustainability Report 2023 – Our People.
401-1	New employee hires and employee turnover	Sustainability Report 2023 – Our People; Data tables.
401-2	Benefits provided to full time employees that are not provided to temporary or part time employees	Full time and part time employees have the same entitlements.
401-3	Parental leave	We offer paid parental and secondary carer leave in addition to government-funded parental leave. Further, detail is available in our annual report to the Australian Workplace Gender Equality Agency.
402-1	Minimum notice periods regarding operational changes	Not reported.
404-1	Average hours of training per year per employee	Not reported. System upgrades during the period will support enhanced capturing, monitoring, and reporting of employee training data in the future.
404-2	Programs for upgrading employee skills and transition assistance programs	Sustainability Report 2023 – Our People.
414-1	New suppliers that were screened using social criteria	Not reported.
414-2	Negative social impacts in the supply chain and actions taken	Not reported.
12.16	Child labour	
3-3	Management of material topics	Sustainability Report 2023 – Responsible Business Conduct.
408-1	Operations and suppliers at significant risk for incidents of child labour	Modern Slavery Statement.
414-1	New suppliers that were screened using social criteria	Not reported.

Global Reporting Initiative (GRI) Content Index continued

GRI Disclosure	Disclosure title	Disclosure reference or commentary
12.17	Forced labour and modern slavery	
3-3	Management of material topics	Sustainability Report 2023 – Responsible Business Conduct.
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	Modern Slavery Statement.
414-1	New suppliers that were screened using social criteria	Not reported.
12.18	Freedom of associated and collective bargaining	
3-3	Management of material topics	Sustainability Report 2023 – Responsible Business Conduct.
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Sustainability Report 2023 – Responsible Business Conduct.
12.19	Non-discrimination and equal opportunity	
3-3	Management of material topics	Sustainability Report 2023 – Our People.
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	Not reported.
202-2	Proportion of senior management hired from the local community	Data tables.
401-3	Parental leave	We offer paid parental and secondary carer leave in addition to government-funded parental leave. Further detail is available in our annual report to the Australian Workplace Gender Equality Agency.
404-1	Average hours of training per year per employee	Not reported. System upgrades during the period will support enhanced capturing, monitoring, and reporting of employee training data in the future.
405-1	Diversity of governance bodies and employees	Sustainability Report 2023 – Our People.
405-2	Ratio of basic salary and remuneration of women to men	Not reported. Further detail on gender equality is available in our annual report to the Australian Workplace Gender Equality Agency.
406-1	Incidents of discrimination and corrective actions taken	Not reported.
12.20	Anti-corruption	
3-3	Management of material topics	Sustainability Report 2023 – Responsible Business Conduct.
205-1	Operations assessed for risks related to corruption	Group-level corruption risk assessment undertaken periodically.
205-2	Communication and training about anti-corruption policies and procedures	Sustainability Report 2023 – Responsible Business Conduct.
205-3	Confirmed incidents of corruption and actions taken	Sustainability Report 2023 – Responsible Business Conduct; Data tables.
12.21	Payments to governments	
3-3	Management of material topics	Sustainability Report 2023 – Responsible Business Conduct.
201-1	Direct economic value generated and distributed	Not reported. See Financial Report 2023, Sustainability Report 2023 – Communities, and data tables for financial disclosures and economic impacts.
201-4	Financial assistance received from government	Not reported.
207-1	Approach to tax	Tax Contribution Report 2023.
207-2	Tax governance, control, and risk management	Tax Contribution Report 2023.
207-3	Stakeholder engagement and management of concerns related to tax	Not reported. See our Tax Contribution Report 2023 for our approach.
207-4	Country-by-country reporting	Our operations are in Australia, with a marketing presence in Japan. The Tax Contribution Report 2023 includes further detail about our tax payments and approach in Australia.
12.22	Public policy	
3-3	Management of material topics	Sustainability Report 2023 – Responsible Business Conduct.
415-1	Political contributions	Sustainability Report 2023 – Responsible Business Conduct.

