

GRI content index

GRI content index Annual Report 2023

Statement of use

De Nederlandsche Bank has reported in accordance with the GRI Standards for the period 1 January 2023 - 31 December 2023

GRI 1 used

GRI 1: Foundation 2021

Applicable GRI Sector Standard(s)

none

| GRI standard/ other source | Disclosure | Location | Omission | | | GRI sector standard ref. no. |
|---|------------|--|---|--------|-------------|---------------------------------|
| | | | Requirement(s) omitted | Reason | Explanation | |
| General disclosures | | | | | | |
| GRI 2: General Disclosures 2021 | 2-1 | Organizational details | <ul style="list-style-type: none"> ■ Title page ■ Accountability <ul style="list-style-type: none"> - Annex 2 About this report - Organisational structure | | | |
| | | | Online sources: <ul style="list-style-type: none"> ■ DNB Articles of Association ■ DNB website: Organisational structure | | | |
| | 2-2 | Entities included in the organization's sustainability reporting | <ul style="list-style-type: none"> ■ Accountability <ul style="list-style-type: none"> - Annex 2 About this report - Scope of accountability | | | |
| | 2-3 | Reporting period, frequency and contact point | <ul style="list-style-type: none"> ■ Title page ■ Accountability <ul style="list-style-type: none"> - Annex 2 About this report - Scope of accountability | | | |

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| GRI standard/ other source | Disclosure | Location | Omission | | | GRI sector standard ref. no. |
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| | | | Requirement(s) omitted | Reason | Explanation | |
| GRI 2: General Disclosures 2021 | 2-4 | Restatements of information | - Annex 1 Additional information - Environmental care and carbon footprint, footnote 6 | | | |
| | 2-5 | External assurance | <ul style="list-style-type: none"> ■ Executive board, Supervisory Board, Bank Council and Employees Council, and governance - Annex 2 About this report - External assurance - Annex 3 Assurance report | | | |
| | 2-6 | Activities, value chain and other business relationships | <ul style="list-style-type: none"> ■ Executive board, Supervisory Board, Bank Council and Employees Council, and governance ■ Accountability <ul style="list-style-type: none"> - Value creation - Annex 1 Additional information - Contract and supplier management - Annex 2 About this report - Organisational structure <p>Online sources:</p> <ul style="list-style-type: none"> ■ Bank Act | | | |
| | 2-7 | Employees | <ul style="list-style-type: none"> ■ Accountability <ul style="list-style-type: none"> - Employees - Annex 1 Additional information - Key HR figures | | | |
| | 2-8 | Workers who are not employees | <ul style="list-style-type: none"> ■ Accountability: <ul style="list-style-type: none"> - Employees - Annex 1 Additional information - Key HR figures | | | |

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| GRI standard/ other source | Disclosure | Location | Omission | | | GRI sector standard ref. no. |
|--|--|---|---------------------------|--------|-------------|---------------------------------|
| | | | Requirement(s) omitted | Reason | Explanation | |
| GRI 2: General Disclosures 2021 | 2-9 Governance structure and composition | <ul style="list-style-type: none"> ■ Executive board, Supervisory Board, Bank Council and Employees Council, and governance <ul style="list-style-type: none"> - Governance ■ Accountability: <ul style="list-style-type: none"> - Employees, - Annex 1 Additional information: <ul style="list-style-type: none"> - Key HR figures <p>Online sources:</p> <ul style="list-style-type: none"> ■ Job profiles of members of the Executive Board ■ Executive board, Supervisory Board, Bank Council and Employees Council, and governance ■ Bank Act ■ DNB Rules of Procedure ■ DNB Articles of Association ■ Compliance with corporate governance code by DNB ■ Organisational structure ■ Overview of secondary positions of Supervisory Board members ■ Profiles and job descriptions of Supervisory Board members | | | | |
| | 2-10 Nomination and selection of the highest governance body | <ul style="list-style-type: none"> ■ Report of the Supervisory Board <p>Online sources:</p> <ul style="list-style-type: none"> ■ Organisational structure ■ Bank Act ■ DNB Articles of Association ■ Profiles and job descriptions of Supervisory Board members ■ Compliance with corporate governance code by DNB | | | | |
| | 2-11 Chair of the highest governance body | <ul style="list-style-type: none"> ■ Executive Board, Supervisory Board, Bank Council, Employees Council and governance <p>Online sources:</p> <ul style="list-style-type: none"> ■ Bank Act ■ DNB Articles of Association | | | | |

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| GRI standard/ other source | Disclosure | Location | Omission | | | GRI sector standard ref. no. |
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| | | | Requirement(s) omitted | Reason | Explanation | |
| GRI 2: General Disclosures 2021 | 2-12 Role of the highest governance body in overseeing the management of impacts | <ul style="list-style-type: none"> ■ Executive Board, Supervisory Board, Bank Council, Employees Council and governance ■ Report of the Supervisory Board <ul style="list-style-type: none"> - Annex 2 About this report - Organisational structure - Management, evaluation and accountability - Stakeholder engagement <p>Online sources:</p> <ul style="list-style-type: none"> ■ Bank Act ■ Organisational structure ■ DNB Articles of Association ■ Profiles and job descriptions of Supervisory Board members ■ Cooperation in the Netherlands, Europe and the world ■ Calendars of Klaas Knot ■ Calendars of Steven Majoor ■ DNB Rules of Procedure | | | | |
| | 2-13 Delegation of responsibility for managing impacts | <ul style="list-style-type: none"> - Annex 2 About this report - Organisational structure - Management, evaluation and accountability <p>Online sources:</p> <ul style="list-style-type: none"> ■ DNB Division of authorities ■ Compliance with corporate governance code by DNB | | | | |
| | 2-14 Role of the highest governance body in sustainability reporting | <ul style="list-style-type: none"> ■ Accountability <ul style="list-style-type: none"> - Annex 2 About this report - Materiality analysis - Management, evaluation and accountability | | | | |

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| GRI standard/ other source | Disclosure | Location | Omission | | | GRI sector standard ref. no. |
|--|--|---|---------------------------|--------|-------------|---------------------------------|
| | | | Requirement(s) omitted | Reason | Explanation | |
| GRI 2: General Disclosures 2021 | 2-15 Conflicts of interest | <p>Online sources:</p> <ul style="list-style-type: none"> ■ Organisational structure ■ Compliance with corporate governance code by DNB, (Principle 2.7 Preventing Conflicts of Interest) ■ Regulation on incompatible posts and activities of Executive Board and Supervisory Board members ■ Regulation on conflicts of interest ■ Regulation on the independence of DNB employees, (Art. 2 and 3) ■ Regulation on incompatible posts and activities of Executive Board and Supervisory Board members, (Art. 5, 6 and 10) ■ DNB Rules of Procedure, (Art. 17 and 18) | | | | |
| | 2-16 Communication of critical concerns | <ul style="list-style-type: none"> ■ Accountability <ul style="list-style-type: none"> - Trust - Annex 1 Additional information - Compliance & Integrity <p>Online sources:</p> <ul style="list-style-type: none"> ■ Charter for DNB's Compliance & Integrity function | | | | |
| | 2-17 Collective knowledge of the highest governance body | <ul style="list-style-type: none"> ■ Report of the Supervisory Board ■ Accountability <ul style="list-style-type: none"> - CSR - Annex 2 About this report - Management, evaluation and accountability <p>Online sources:</p> <ul style="list-style-type: none"> ■ Profiles and job descriptions of Supervisory Board members ■ Job profiles of members of the Executive Board | | | | |

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| GRI standard/ other source | Disclosure | Location | Omission | | | GRI sector standard ref. no. |
|---|------------|--|--|--------|-------------|---------------------------------|
| | | | Requirement(s) omitted | Reason | Explanation | |
| GRI 2: General Disclosures 2021 | 2-18 | Evaluation of the performance of the highest governance body | <ul style="list-style-type: none"> ■ Report of the Supervisory Board <p>Online sources:</p> <ul style="list-style-type: none"> ■ DNB Articles of Association ■ Compliance with corporate governance code by DNB ■ DNB Rules of Procedure | | | |
| | 2-19 | Remuneration policies | <ul style="list-style-type: none"> ■ 2023 Financial statements - Remuneration <p>Online sources:</p> <ul style="list-style-type: none"> ■ DNB Articles of Association ■ Compliance with corporate governance code by DNB | | | |
| | 2-20 | Process to determine remuneration | <ul style="list-style-type: none"> ■ 2023 Financial statements - Remuneration <p>Online sources:</p> <ul style="list-style-type: none"> ■ DNB Articles of Association ■ Compliance with corporate governance code by DNB | | | |
| | 2-21 | Annual total compensation ratio | <ul style="list-style-type: none"> ■ Accountability <ul style="list-style-type: none"> - Annex 1 Additional information - Key HR figures, - Annex 2 About this report - Definitions and assumptions for reported indicators | | | |
| | 2-22 | Statement on sustainable development strategy | <ul style="list-style-type: none"> ■ Accountability ■ President's Report <ul style="list-style-type: none"> - CSR <p>Online sources:</p> <ul style="list-style-type: none"> - DNB2025 vision and strategy (CSR ambition) | | | |
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| GRI standard/ other source | Disclosure | Location | Omission | | | GRI sector standard ref. no. |
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| | | | Requirement(s) omitted | Reason | Explanation | |
| GRI 2: General Disclosures 2021 | 2-23 Policy commitments | <ul style="list-style-type: none"> ■ Accountability <ul style="list-style-type: none"> - Balanced relationships - Smooth operation of payment systems - Trust <ul style="list-style-type: none"> - Confidence in payment systems - CSR <ul style="list-style-type: none"> - Integrating sustainability in our core tasks and operational management: social themes - Employees <ul style="list-style-type: none"> - Diversity and inclusion - Financial overview <ul style="list-style-type: none"> - Sustainable and responsible investing (strategy) - Annex 1 Additional information <ul style="list-style-type: none"> - Key HR figures - Contract and supplier management - Environmental care - carbon footprint of business operations - Annex 2 About this report <ul style="list-style-type: none"> - Management, evaluation and accountability - Material themes 2023 (material theme 7) <p>Online sources:</p> <ul style="list-style-type: none"> ■ Compliance with corporate governance code by DNB, (Principles 1.2, 1.3, 1.4) ■ Bank Act ■ DNB Code of conduct ■ Charter for DNB's Compliance & Integrity function ■ DNB Code of Good Manners ■ Sustainable and responsible investing at DNB (introduction, evaluation) ■ DNB2025 Vision and strategy (CSR ambitions and Employees) ■ DNB Sustainable Finance Strategy (introduction) ■ Inclusive society ■ Diversity and inclusion | | | | |

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| GRI standard/ other source | Disclosure | Location | Omission | | | GRI sector standard ref. no. |
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| | | | Requirement(s) omitted | Reason | Explanation | |
| GRI 2: General Disclosures 2021 | 2-24 Embedding policy commitments | <ul style="list-style-type: none"> ■ Accountability <ul style="list-style-type: none"> - Balanced relationships - Trust - CSR - Employees - Financial overview - Sustainable and responsible investing in our own-account investments - Annex 1 Additional information <ul style="list-style-type: none"> - Compliance & Integrity, Contract and supplier management - Environmental care and carbon footprint of business operations - Annex 2 About this report <ul style="list-style-type: none"> - Management, evaluation and accountability <p>Online sources:</p> <ul style="list-style-type: none"> ■ DNB Code of conduct ■ Charter for DNB's Compliance & Integrity function ■ DNB Code of Good Manners ■ Bank Act (Chapters I and II) ■ Compliance with corporate governance code by DNB ■ Charter for DNB's Compliance & Integrity function, (3. Duties, responsibilities and powers) ■ DNB2025 Vision and strategy ■ DNB Sustainable Finance Strategy (What does DNB want to achieve, and how?) ■ Sustainable and responsible investing at DNB ■ Inclusive society ■ Diversity and inclusion | | | | |

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| GRI standard/ other source | Disclosure | Location | Omission | | | GRI sector standard ref. no. |
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| | | | Requirement(s) omitted | Reason | Explanation | |
| GRI 2: General Disclosures 2021 | 2-25 | Processes to remediate negative impacts | - Annex 1 Additional information - Compliance and Integrity | | | |
| | | | Online sources: <ul style="list-style-type: none"> ■ Integrity ■ Charter for DNB's Compliance & Integrity function ■ DNB Complaints regulation ■ DNB Regulation on actual or suspected wrongdoing, breaches of Union law and integrity-related and other incidents ■ DNB Integrity Reporting Desk | | | |
| | 2-26 | Mechanisms for seeking advice and raising concerns | - Annex 1 Additional information - Compliance and integrity - (integrity) incidents | | | |
| | | | Online sources: <ul style="list-style-type: none"> ■ Integrity ■ DNB Code of conduct ■ Regulation on the independence of DNB employees ■ Charter for DNB's Compliance & Integrity function ■ DNB Complaints regulation ■ DNB Regulation on actual or suspected wrongdoing, breaches of Union law and integrity-related and other incidents | | | |
| | 2-27 | Compliance with laws and regulations | - Annex 1 Additional information - Compliance and Integrity | | | |
| | | | Online sources: <ul style="list-style-type: none"> ■ Integrity ■ Charter for DNB's Compliance & Integrity function | | | |

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| | | | Requirement(s) omitted | Reason | Explanation | |
| GRI 2: General Disclosures 2021 | 2-28 | Membership associations | <ul style="list-style-type: none"> ■ Accountability <ul style="list-style-type: none"> - Social value creation - Annex 2 About this report - Stakeholder Engagement | | | |
| | 2-29 | Approach to stakeholder engagement | <p>Online sources:</p> <ul style="list-style-type: none"> - Cooperation in the Netherlands, Europe and the world <ul style="list-style-type: none"> ■ Accountability <ul style="list-style-type: none"> - Balanced relationships - Trust - CSR - Annex 2 About this report - Stakeholder engagement | | | |
| | 2-30 | Collective bargaining agreements | <p>Online sources:</p> <ul style="list-style-type: none"> ■ DNB2025 Vision and strategy ■ Compliance with corporate governance code by DNB <ul style="list-style-type: none"> - Annex 1 Additional information - Key HR figures <p>Online sources:</p> <ul style="list-style-type: none"> ■ Collective bargaining agreement for DNB employees | | | |
| Material topics | | | | | | |
| GRI 3: Material Topics 2021 | 3-1 | Process to determine material topics | <ul style="list-style-type: none"> ■ Accountability <ul style="list-style-type: none"> - Annex 2 About this report - Materiality analysis | | | |
| | 3-2 | List of material topics | <ul style="list-style-type: none"> ■ Accountability <ul style="list-style-type: none"> - Annex 2 About this report - Materiality analysis | | | |

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| GRI standard/ other source | Disclosure | Location | Omission | | | GRI sector standard ref. no. |
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| | | | Requirement(s) omitted | Reason | Explanation | |
| Solidity and future resilience of Dutch financial institutions | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 | Management of material topics | <ul style="list-style-type: none"> ■ Accountability <ul style="list-style-type: none"> - Balanced relationships - Trust - CSR - Annex 2 About this report - Materiality analysis | | | |
| Integrity risks in the Dutch financial sector | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 | Management of material topics | <ul style="list-style-type: none"> ■ Accountability <ul style="list-style-type: none"> - Trust - Annex 1 Additional information - Compliance and integrity - Annex 2 About this report - Materiality analysis | | | |
| Smooth operation of payment systems | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 | Management of material topics | <ul style="list-style-type: none"> ■ Accountability <ul style="list-style-type: none"> - Balanced relationships - Trust - CSR - Annex 2 About this report - Materiality analysis | | | |
| Price stability in the euro area | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 | Management of material topics | <ul style="list-style-type: none"> ■ Accountability <ul style="list-style-type: none"> - Balanced relationships - Annex 2 About this report - Materiality analysis | | | |
| Public trust in the Dutch financial sector | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 | Management of material topics | <ul style="list-style-type: none"> ■ Accountability <ul style="list-style-type: none"> - Trust - Annex 2 About this report - Materiality analysis | | | |

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| | | | Requirement(s) omitted | Reason | Explanation | |
| Financial stability and balanced economic relationships | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 | Management of material topics | <ul style="list-style-type: none"> ■ Accountability <ul style="list-style-type: none"> - Balanced relationships - Annex 2 About this report - Materiality analysis | | | |
| Sustainability challenges | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 | Management of material topics | <ul style="list-style-type: none"> ■ Accountability <ul style="list-style-type: none"> - CSR <ul style="list-style-type: none"> - Financial overview Climate risks, monetary policy and balance sheet management - Sustainable and responsible investment in own-account investments - Annex 1 Additional Information <ul style="list-style-type: none"> - Contract and supplier management - Environmental care and carbon footprint of business operations - Annex 2 About this report <ul style="list-style-type: none"> - Materiality analysis - Definitions and assumptions for reported indicators - Methods and data collection | | | |
| Information security | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 | Management of material topics | <ul style="list-style-type: none"> ■ Accountability <ul style="list-style-type: none"> - Trust - Annex 2 About this report - Materiality analysis | | | |

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| GRI standard/ other source | Disclosure | Location | Omission | | | GRI sector standard ref. no. |
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| | | | Requirement(s) omitted | Reason | Explanation | |
| DNB's labour market | | | | | | |
| GRI 3: Material Topics 2021 | 3-3 | Management of material topics | <ul style="list-style-type: none"> ■ Accountability - Employees - Risk management - Main operational risks and incidents - Annex 1 Additional information - Key HR figures - Annex 2 About this report - Materiality analysis | | | |
| GRI 401: Employment 2016 | 401-1 | New employee hires and employee turnover | <ul style="list-style-type: none"> ■ Accountability - Employees - Risk management - Main operational risks and incidents - Annex 1 Additional information - Key HR figures | | | |
| GRI 401: Employment 2016 | 401-2 | Benefits provided to full-time employees that are not provided to temporary or part-time employees | <p>Online sources:</p> <ul style="list-style-type: none"> ■ Terms of employment ■ Collective bargaining agreement for DNB employees | | | |
| GRI 405: Diversity and Equal Opportunity 2016 | 405-1 | Diversity of governance bodies and employees | <ul style="list-style-type: none"> ■ Accountability - Employees - Annex 1 Additional information - Key HR figures | | | |
| | 405-2 | Ratio of basic salary and remuneration of women to men | <ul style="list-style-type: none"> - Annex 1 Additional information - Key HR figures | | | |