



GRI content index 2025





Statement of use

BNG Bank N.V. has reported in accordance with the GRI Standards for the period 1 January 2025 to 31 December 2025

GRI 1 used

GRI 1: Foundation 2021

Applicable GRI Sector Standard(s)

Not applicable

General disclosures

Disclosure	Location (annual report)	Location (website)	Requirement(s) Omitted	Reason	Explanation
2-1 Organizational details	6.1 Corporate structure				
2-2 Entities included in the organization's sustainability reporting	9.1 Reporting principles				
2-3 Reporting period, frequency and contact point	9.1 Reporting principles Backcover				
2-4 Restatements of information	9.1 Reporting principles				
2-5 External assurance	10.3 Other information				
2-6 Activities, value chain and other business relationships	1.1 Social progress 1.5 Stakeholder engagement and value creation				
2-7 Employees	5.1 Employees				
2-8 Workers who are not employees	5.1 Employees				
2-9 Governance structure and composition	6.1 Corporate Structure 6.2 Composition of the management body and organisation 8.2 Composition of the Supervisory Board and Committees				
2-10 Nomination and selection of the highest governance body				Click here for link	
2-11 Chair of the highest governance body	8.2 Composition of the Supervisory Board and Committees				
2-12 Role of the highest governance body in overseeing the management of impacts	8.3 Activities of the supervisory board				
2-13 Delegation of responsibility for managing impacts	6.1 Corporate Structure				
2-14 Role of the highest governance body in sustainability reporting	6.1 Corporate Structure 8.3 Activities of the supervisory board				
2-15 Conflicts of interest	8.3 Activities of the supervisory board				
2-16 Communication of critical concerns	5.2 Compliance				
2-17 Collective knowledge of the highest governance body	6.2 Composition of the management body and the organisation 8.3 Activities of the Supervisory Board				
2-18 Evaluation of the performance of the highest governance body	8.3 Activities of the Supervisory Board				

Disclosure	Location (annual report)	Location (website)	Requirement(s) Omitted	Reason	Explanation
2-19 Remuneration policies	5.1 Employees 10.1 Consolidated Financial Statements				
2-20 Process to determine remuneration	5.1 Employees				
2-21 Annual total compensation ratio	5.1 Employees				
2-22 Statement on sustainable development strategy	1.3 Strategy				
2-23 Policy commitments	5.2 Compliance 9.1 Reporting principles				
2-24 Embedding policy commitments	5.2 Compliance				
2-25 Processes to remediate negative impacts	1.5 Stakeholderengagement and value creation				
2-26 Mechanisms for seeking advice and raising concerns	5.2 Compliance				
2-27 Compliance with laws and regulations	5.2 Compliance				
2-28 Membership associations	6.1 Corporate Structure				
2-29 Approach to stakeholder engagement	1.5 Stakeholderengagement and value creation				
2-30 Collective bargaining agreements	5.1 Employees				

Material topics

	Disclosure	Location (annual report)	Location (website)	Requirement(s) Omitted	Reason	Explanation
	3-1 Process to determine material topics	1.4 Materiality analysis				
	3-2 List of material topics	1.4 Materiality analysis				
Affordable and available financing	3-3 Management of material topics	1.5 Stakeholderengagement and value creation 9.2 Supplementary information on material topics				
	Scoring percentage of long term lending volume in client sectors Public Sector, Healthcare and Education	1.5 Stakeholderengagement and value creation 9.2 Supplementary information on material topics				
Sufficient affordable housing	3-3 Management of material topics	1.5 Stakeholderengagement and value creation 9.2 Supplementary information on material topics				
	BNG's share in new lending to housing associations in the past year	1.5 Stakeholderengagement and value creation 9.2 Supplementary information on material topics				
Climate change	3-3 Management of material topics	1.5 Stakeholderengagement and value creation 9.2 Supplementary information on material topics				
	Financed emissions, scope 1 and 2	1.5 Stakeholderengagement and value creation 9.2 Supplementary information on material topics				
	305-1 Direct (Scope 1) GHG	4 CO ₂ e emissions 9.1 Reporting Principles				
	305-2 Energy indirect (Scope 2) GHG emissions	4 CO ₂ e emissions 9.1 Reporting Principles				
	305-3 Other indirect (Scope 3) GHG emissions	4 CO ₂ e emissions 9.1 Reporting Principles				
	305-4 GHG emissions intensity	4 CO ₂ e emissions 9.1 Reporting Principles				
	305-5 Reduction of GHG emissions	4 CO ₂ e emissions 9.1 Reporting Principles				
	305-6 Emissions of ozone-depleting substances (ODS)			Not applicable		
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions			Not applicabe		

	Disclosure	Location (annual report)	Location (website)	Requirement(s) Omitted	Reason	Explanation
Own workforce	3-3 Management of material topics	1.5 Stakeholderengagement and value creation 9.2 Supplementary information on material topics				
	Male/female ratio, senior management	1.5 Stakeholderengagement and value creation 9.2 Supplementary information on material topics				
	Male/female ratio, all staff	1.5 Stakeholderengagement and value creation 9.2 Supplementary information on material topics				
	Sickness absence rate	1.5 Stakeholderengagement and value creation 9.2 Supplementary information on material topics				

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BNG is a trade name of BNG Bank N.V., with its registered office in The Hague, The Netherlands, and registered with the Dutch Chamber of Commerce under number 27008387.

