



**CREATING
SUSTAINABLE
CONNECTIONS**

GRI CONTENT INDEX
2023



GRI CONTENT INDEX

Universal standards

GRI Standards		Page annual report	UN Global Compact
NORMA Group SE has reported the information cited in this GRI content index for the period Fiscal Year 2022 with reference to the GRI Standards.			
GRI 1: Foundation 2021			
GRI 2: General Disclosures 2021			
The organization and its reporting practices			
2-1	Organizational details	7, 8, 108	
2-2	Entities included in organization's sustainability reporting	108, 109	
2-3	Reporting period, frequency and contact point	3, 82, 106	
2-4	Restatements of information		
	NORMA Group SE did not have to make any restatement in the reporting period		
2-5	External assurance	104-106	
Activities and workers			
2-6	Activities, value chain and other business relationships	7, 57, 58, 108 ff., 116, 166, 157, 181	
2-7	Employees	6, 71 f., 103, 167 ff.	
2-8	Workers who are not employees	167-169	
Governance			
2-9	Governance structure and composition	27, 31, 33 ff., 43, 103, 108	
2-10	Nominating and selecting the highest governance body	33 ff., 103	
2-11	Chair of the highest governance body	20 ff., 33	
2-12	Role of the highest governance body in overseeing the management of impacts	20 ff., 27 ff., 43, 63 f.	
2-13	Delegation of responsibility for managing impacts	27 ff., 31, 43, 108	
2-14	Role of the highest governance body in sustainability reporting	25	
2-15	Conflicts of interest	33 ff.	
2-16	Communication of critical concerns	20 ff.	
	Risks and critical concerns for NORMA Group are discussed at every Supervisory Board meeting; there were a total of nine Supervisory Board meetings in fiscal year 2023.		
2-17	Collective knowledge of highest governance body	20 ff.	
2-18	Evaluation of the performance of the highest governance body	30 ff.	
2-19	Remuneration policies	206 ff.	

1 GRI CONTENT INDEX

(Continued) Universal standards

2-20	Process to determine remuneration	206 ff.	
2-21	Annual total compensation ratio	206 ff.	
Strategy, policies and practices			
2-22	Statement on sustainable development strategy	10 ff., 47	
2-23	Policy commitments	52 ff., 57 ff.	10
2-24	Embedding policy commitments	52 ff.	
2-25	Processes to remediate negative impacts		
	Information unavailable: Actual and potential negative impacts are defined within the new materiality assessment in 2023 and will be published in the next report.		
2-26	Mechanisms for seeking advise and raising concerns	55	
2-27	Compliance with laws and regulations	52 ff., 101	
2-28	Membership associations		
	Beruf in Hessen NORMA Group SE pays membership fees to the following associations (memberships of local or regional subsidiaries not included): Berufsverband der Compliance Manager (BCM) e. V. (Association of Compliance Managers) Deutsches Aktieninstitut e. V. (German Equity Institute) DIRK - Deutscher Investor Relations Verband e. V. (German Investor Relations Association). Stifterverband für die Deutsche Wissenschaft e. V. (Association for the Promotion of German Science and Humanities) econsense Forum Nachhaltige Entwicklung der Deutschen Wirtschaft e.V. (Forum for Sustainable Development of German Business) Bundesverband der Kommunikatoren e.V. (Federal Association of Communicators e.V.)		
Stakeholder Engagement			
2-29	Approach to stakeholder engagement	44	
2-30	Collective bargaining agreements	72, 101	
GRI 3: Material Topics 2021			
3-1	Process to determine material topics	42 ff.	
3-2	List of material topics	45	
3-3	Management of material topics	52-81	

Topic-specific Standards

GRI Standards		Page annual report	UN Global Compact
Economic Topics			
GRI 204: Procurement Practices 2016 Practices			
GRI 204: Procurement Practices 2016			
204-1	Proportion of spending on local suppliers		
	NORMA Group's purchasing philosophy is to purchase all goods and services locally if possible. The only exceptions are procurement opportunities at significantly lower rates or if the goods are not available locally. While materials for use are purchased largely locally, only two-thirds of production materials can be obtained from regional suppliers due to the special (quality) requirements. One-third comes from a few (global) suppliers who supply to all NORMA Group sites.		
Anti-corruption			
GRI 205: Anti-corruption 2016			
205-1	Operations assessed for risks related to corruption	52-54	10
205-2	Communication and training about anti-corruption policies and procedures	52-54, 101	10
205-3	Confirmed incidents of corruption and actions taken		10
	During the reporting period, there have been no confirmed incidents of corruption.		
Anti-competitive Behavior			
GRI 206: Anti-competitive Behavior 2016			
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices		
	In the reporting period, neither penalties nor fines were imposed on NORMA Group for infringements, violations or non-compliance with antitrust laws, regulations or obligations.		
Environmental Topics			
Materials			
GRI 301: Materials 2016			
301-1	Materials used by weight or volume	102, 166	7,8
	Reducing the volume of materials used is an important goal of NORMA Group. The purchase value (in EUR) of materials is NORMA Group's most important measure for simplifying control worldwide.		
Energy			
GRI 302: Energy 2016			
302-1	Energy consumption within the organization	64 ff., 102	7,8
302-3	Energy intensity	66	7,8
302-4	Reduction of energy consumption	64 ff., 102	7,8
Water			
GRI 303: Water 2018			
303-1	Interactions with water as a shared resource	67 ff.	7,8
303-3	Water withdrawal	67 ff., 102	7,8

(Continued) Topic-specific Standards

Emissions

GRI 305: Emissions 2016

305-1	Direct (Scope 1) GHG emissions	65, 102	7,8
305-2	Energy indirect (Scope 2) GHG emissions	65, 102	7,8
305-3	Other indirect (Scope 3) GHG emissions	64	
305-4	GHG emissions intensity	64 ff.	7,8
305-5	Reduction of GHG emissions	66	9

Effluents and Waste

GRI 306: Effluents and Waste 2016

306-2	Waste by type and disposal method	69, 102	7,8
-------	-----------------------------------	---------	-----

Environmental Compliance

GRI 307: Environmental Compliance 2016

307-1	Non-compliance with environmental laws and regulations	102	7,8
	In the reporting period, NORMA Group has not paid any penalties or fines in the environmental area for significant offenses, violations or non-compliance with environmental laws, regulations or obligations.		

Supplier Environmental Assessment

GRI 308: Supplier Environmental Assessment 2016

308-1	New suppliers that were screened using environmental criteria	59, 101	7,8
308-2	Negative environmental impacts in the supply chain and actions taken	59, 62	7,8

Social Topics

Employment

GRI 401: Employment 2016

401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	72, 74 ff.	
	In principle, the outlined offers from NORMA Group are addressed to all members of the core workforce (generally proportionate for part-time employees). The only exception are part-time employees in the US with an average weekly working time of less than 25 hours, who do not receive certain social benefits.		

Occupational Health and Safety

GRI 403: Occupational Health and Safety 2018

403-1	Occupational health and safety management system	72-74	
403-2	Hazard identification, risk assessment, and incident investigation	72-74	
403-3	Occupational health services	72-74	
403-4	Worker participation, consultation, and communication on occupational health and safety	72-74	
	The proportion of employees represented by safety committees is currently not tracked by NORMA Group.		
403-6	Promotion of worker health		
	Larger NORMA Group sites have occupational health physicians which do also provide regular information on general non-work related health topics. Awareness-raising on healthy living is also part of dedicated "Health and Safety Days" which are organized by individual entities on their own initiative.		
403-9	Work-related injuries	74, 103	

(Continued) Topic-specific Standards
Training and Education
GRI 404: Training and Education 2016

404-1	Average hours of training per year per employee	75, 103	6
404-2	Programs for upgrading employee skills and transition assistance programs	74-76	
404-3	Percentage of employees receiving regular performance and career development reviews		6
	The proportion of employees regularly participating in a performance assessment is currently not inquired by NORMA Group.		

Diversity and Equal Opportunity
GRI 405: Diversity and Equal Opportunity 2016

405-1	Diversity of governance bodies and employees	31 ff., 78 ff.	6
-------	--	----------------	---

Non-discrimination
GRI 406: Non-discrimination 2016

406-1	Incidents of discrimination and corrective actions taken	52 ff., 56, 78 f., 101	6
-------	--	------------------------	---

Freedom of Association and Collective Bargaining
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	52 f., 56, 101	3
-------	--	----------------	---

Child Labor
GRI 408: Child Labor 2016

408-1	Operations and suppliers at significant risk for incidents of child labor	52 f., 56	5
	During the reporting period, no structured analysis of respective risks was carried out. No significant risks became known via other reporting channels during the reporting period.		

Forced or Compulsory Labor
GRI 409: Forced or Compulsory Labor 2016

409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	52 f., 56	4
	During the reporting period, no structured analysis of respective risks was carried out. No significant risks became known via other reporting channels during the reporting period.		

Human Rights Assessment
GRI 412: Human Rights Assessment 2016

412-1	Operations that have been subject to human rights reviews or impact assessments		1
	In 2023, there has been no human rights assessment of NORMA Group locations.		

Local Communities
GRI 413: Local Communities 2016

413-1	Operations with local community engagement, impact assessments, and development programs	57 ff., 79 ff.	1
-------	--	----------------	---

(Continued) Topic-specific Standards

Supplier Social Assessment

GRI 414: Supplier Social Assessment 2016

414-1	New suppliers that were screened using social criteria	57 ff.	2
-------	--	--------	---

Public Policy

GRI 415: Public Policy 2016

415-1	Political contributions Donations directly or indirectly to political parties, politicians and their families or entities they hold interests in, or organizations affiliated with political parties are not permitted by NORMA Group.		
-------	---	--	--

Socioeconomic Compliance

GRI 419: Socioeconomic Compliance 2016

419-1	Non-compliance with laws and regulations in the social and economic area During the reporting period, NORMA Group paid no significant penalties or fines for infringements, violations or non-compliance with laws, regulations or obligations in the area of compliance and products.		
-------	---	--	--



1 GRI CONTENT INDEX

NORMA Group SE

Edisonstraße 4
63477 Maintal, Germany

Phone: +49 6181 6102-740
E-mail: info@normagroup.com
Internet: www.normagroup.com